

		FOR BHF USE					

LL1

2006
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2006)

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

I. IDPH Facility ID Number: 0035527

Facility Name: Park Lawn Home

Address: 12615 South Kostner Avenue Alsip 60803
 Number City Zip Code

County: Cook

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

HFS ID Number: 36-2806708-002

Date of Initial License for Current Owners: _____

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input checked="" type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
Name: Janice Leise **Telephone Number:** (708) 425-3344 Ext. 239

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7-1-05 to 6-30-06 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) _____	<u>10-25-06</u>
	(Type or Print Name) <u>James R. Weise</u>	(Date)
Paid Preparer	(Title) <u>Executive Director</u>	
	(Signed) _____	(Date)
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) <u>()</u>	Fax # ()

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

Facility Name & ID Number Park Lawn Home

0035527 Report Period Beginning: 7-1-05 Ending: 6-30-06

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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	<u>15</u>	ICF/DD 16 or Less	<u>15</u>	<u>5,475</u>	6
7	<u>15</u>	TOTALS	<u>15</u>	<u>5,475</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	<u>5,051</u>			<u>5,051</u>	13
14	TOTALS	<u>5,051</u>			<u>5,051</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.26%

D. How many bed-hold days during this year were paid by the Department?

390 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

N/A

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 12/31/91

J. Was the facility purchased or leased after January 1, 1978?

YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 6-30-06 Fiscal Year: 6-30-06

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

STATE OF ILLINOIS

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-05 Ending: 6-30-06

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	7,219	321	960	8,500	8,500		8,500			1
2	Food Purchase		29,226		29,226	29,226		29,226			2
3	Housekeeping	3,879	1,848		5,727	5,727		5,727			3
4	Laundry	770	1,449		2,219	2,219		2,219			4
5	Heat and Other Utilities			616	616	616	11,005	11,621			5
6	Maintenance	26,166	239	1,129	27,534	27,534	21,673	49,207			6
7	Other (specify):* See Notes		609		609	609		609			7
8	TOTAL General Services	38,034	33,692	2,705	74,431	74,431	32,678	107,109			8
	B. Health Care and Programs										
9	Medical Director			3,000	3,000	3,000		3,000			9
10	Nursing and Medical Records	17,755	6,683	105	24,543	24,543		24,543			10
10a	Therapy			1,591	1,591	1,591		1,591			10a
11	Activities		1,255	58	1,313	1,313		1,313			11
12	Social Services	9,330			9,330	9,330		9,330			12
13	CNA Training										13
14	Program Transportation		3,621	1,832	5,453	5,453		5,453			14
15	Other (specify):* See Notes	225,562		6,201	231,763	231,763		231,763			15
16	TOTAL Health Care and Programs	252,647	11,559	12,787	276,993	276,993		276,993			16
	C. General Administration										
17	Administrative	18,433			18,433	18,433	21,120	39,553			17
18	Directors Fees										18
19	Professional Services			5,101	5,101	5,101		5,101			19
20	Dues, Fees, Subscriptions & Promotions			3,163	3,163	3,163	(2)	3,161			20
21	Clerical & General Office Expenses	69,686		13,221	82,907	82,907		82,907			21
22	Employee Benefits & Payroll Taxes			83,495	83,495	83,495	(697)	82,798			22
23	Inservice Training & Education			812	812	812		812			23
24	Travel and Seminar			324	324	324		324			24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			1,543	1,543	1,543	8,835	10,378			26
27	Other (specify):*										27
28	TOTAL General Administration	88,119		107,659	195,778	195,778	29,256	225,034			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	378,800	45,251	123,151	547,202	547,202	61,934	609,136			29

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

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

Facility Name & ID Number

Park Lawn Home

#0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			976	976	976	34,201	35,177				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			440	440	440	55,204	55,644				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			27,568	27,568	27,568		27,568				34
35	Rent-Equipment & Vehicles			5,740	5,740	5,740		5,740				35
36	Other (specify):*											36
37	TOTAL Ownership			34,724	34,724	34,724	89,405	124,129				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			34,860	34,860	34,860		34,860				42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			34,860	34,860	34,860		34,860				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	378,800	45,251	192,735	616,786	616,786	151,339	768,125				45

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

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(697)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(2)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (699)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule	152,038	5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 152,038		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 151,339		37

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

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

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

Park Lawn Home

ID# 0035527

Report Period Beginning: 7-1-05

Ending: 6-30-06

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Allowable Related Party Utilities	\$ 11,005	5	1
2	Allowable Related Party Maintenance	21,673	6	2
3	Allowable Administrative	21,120	17	3
4	Allowable Related Party Insurance	8,835	26	4
5	Allowable Related Party Depreciation PLH	33,682	30	5
6	Allowable Related Party Interest PLH	55,154	32	6
7	Allowable Related Party Interest PLA	50	32	7
8	Allowable Related Party Depreciation PLA	519	30	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	152,038		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	11,005	0	0	0	0	0	0	0	0	0	0	11,005	5
6	Maintenance	21,673	0	0	0	0	0	0	0	0	0	0	21,673	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	32,678	0	0	0	0	0	0	0	0	0	0	32,678	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	21,120	0	0	0	0	0	0	0	0	0	0	21,120	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(2)	0	0	0	0	0	0	0	0	0	0	(2)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(697)	0	0	0	0	0	0	0	0	0	0	(697)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	8,835	0	0	0	0	0	0	0	0	0	0	8,835	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	29,256	0	0	0	0	0	0	0	0	0	0	29,256	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	61,934	0	0	0	0	0	0	0	0	0	0	61,934	29

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
				Park Lawn Assoc.	Oak Lawn	Support Organizati
				Park Lawn Homes, In	Alsip	

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

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

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

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-05 Ending: 6-30-06

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	Not Applicable								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

Facility Name & ID Number Park Lawn Home

0035527 Report Period Beginning: 7-1-05

Ending: 6-30-06

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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	Central Office - 10833 S. Laporte Avenue occupies 1,717 square feet for Administration				\$	\$		\$	1
2	and Accounting and Bookkeeping. This is 6.96% of total square footage 24,693.								2
3									3
4	These costs are collected in a temporary cost center and distributed out to programs on the								4
5	basis of a predetermined, appropriate distribution.								5
6									6
7	Administrative salaries are distributed as follows:								7
8	1. Executive Director - % of Budget								8
9	2. Acct/Bkkp - % of Budget								9
10	3. P/R Personnel - % of Staff								10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-05 Ending: 6-30-06

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	Hinsdale Bank			2002 Mercury Sable	\$394.71	1-1-03	\$ 20,662	\$ 6,803	1-1-08	5.5000	\$ 50	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6	Fifth Third Bank			Funding of Program Deficits	\$7,404.00	3-1-03	254,384		5-1-06	5.2500	168	6								
7	LaSalle Bank			Funding of Program Deficits	interest	11-30-05	285,000		open	6.7500	272	7								
8												8								
9	TOTAL Facility Related				\$7,798.71		\$ 560,046	\$ 6,803			\$ 490	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 560,046	\$ 6,803			\$ 490	15								

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

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

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

Facility Name & ID Number Park Lawn Home# 0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2005 report.	Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2006 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2001	_____	8	
	2002	_____	9	
	2003	_____	10	
	2004	_____	11	
	2005	_____	12	
Exempt				
FOR BHF USE ONLY				
	13	FROM R. E. TAX STATEMENT FOR 2005	\$	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:

- Please indicate a negative number by use of brackets (). Deduct any overaccrual of taxes from prior year.
- 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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2005 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2005 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2005.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2005 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2006 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2005 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Park Lawn Home COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0035527

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2005 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200!

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	<u>Exempt</u> _____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____

B. Real Estate Tax Cost Allocation:

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

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

C. Tax Bills

Attach a copy of the original 2005 tax bills which were listed in Section A to this statement. Be sure to use the 20C tax bill which is normally paid during 2006

PLEASE NOTE: Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 5,524 B. General Construction Type: Exterior Concrete Frame Aluminum gutter, dow Number of Stories 1

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

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

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

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

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

N/A

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

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

3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Living Facility</u>	<u>77,381</u>	<u>1988</u>	<u>\$ 77,042</u>	1
2					2
3	TOTALS	<u>77,381</u>		<u>\$ 77,042</u>	3

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	15			1991	\$ 676,975	\$ 27,079	25	\$ 27,079	\$	\$ 393,284	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Garage			1995	18,306	732	25	732		8,115	9
10	Door East Side			2001	950	63	15	63		315	10
11	Bathroom Floor Tile			2001	625	42	15	42		234	11
12	Vinyl Flooring			2002	15,657	1,565	10	1,565		6,391	12
13	Storm Sewer			2002	3,780	378	10	378		1,543	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

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 716,293	\$ 29,859		\$ 29,859	\$	\$ 409,882	70

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-05 Ending: 6-30-06

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 52,704	\$ 3,796	\$ 3,796	\$	5/7/10/20	\$ 32,892	71
72	Current Year Purchases	724	44	44			44	72
73	Fully Depreciated Assets	10,287	384	384			10,287	73
74								74
75	TOTALS	\$ 63,715	\$ 4,224	\$ 4,224	\$		\$ 43,223	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	See attached listing page 26. A small % of a few vehicles			\$ 13,178	\$ 1,094	\$ 1,094	\$	5	\$ 10,694	76
77										77
78										78
79										79
80	TOTALS			\$ 13,178	\$ 1,094	\$ 1,094	\$		\$ 10,694	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)	\$ 870,228	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 35,177	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 35,177	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 463,799	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-05 Ending: 6-30-06

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

YES NO

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

**

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

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____*

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: \$ 1,358 Description: PACE \$799, Pagers \$10, Copier \$549

(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	<u>see attached listing Page 26</u>		\$ <u>66.00</u>	\$ <u>792</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>66.00</u>	\$ <u>792</u>	21

10. Effective dates of current rental agreement:

Beginning 7-1-05

Ending 6-30-06

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

Fiscal Year Ending Annual Rent

12. 6/30/2007 \$ 22,698

13. 6/30/2008 \$ 22,698

14. 6/30/2009 \$ 22,698

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

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-05 Ending: 6-30-06

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>90 OJT</u></p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		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	<u>10</u>
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	10

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

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

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

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

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

STATE OF ILLINOIS

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning: 7-1-05

Ending:

6-30-06

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 6-30-06

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 456,245	\$	1
2	Cash-Patient Deposits	49,036		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)			3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	14,025		5
6	Prepaid Insurance	72,947		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	784,157		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,376,410	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	427,382		16
17	Accumulated Depreciation (book methods)	(356,491)		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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 70,891	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,447,301	\$	25

		1	2	
		Operating	After	
			Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 98,614	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	49,036		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	332,152		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,593		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Reserves</u>	7,326		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 488,721	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Equipment & Lease Fees</u>	853,638		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 853,638	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,342,359	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 104,942	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,447,301	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 91,018	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 91,018	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	13,924	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)	\$ 13,924	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)	\$ 104,942	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning: 7-1-05

Ending:

6-30-06

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 595,948	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 595,948	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	6,842	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)	\$ 6,842	23
D. Non-Operating Revenue			
24	Contributions	27,920	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 27,920	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 630,710	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	74,431	31
32	Health Care	276,993	32
33	General Administration	195,778	33
B. Capital Expense			
34	Ownership	34,724	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee	34,860	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 616,786	40
41	Income before Income Taxes (line 30 minus line 40)**	13,924	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 13,924	43

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

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

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

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

Facility Name & ID Number Park Lawn Home

0035527

Report Period Beginning:

7-1-05

Ending:

6-30-06

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	125	151	\$ 4,043	\$ 26.77	1
2	Assistant Director of Nursing					2
3	Registered Nurses	629	639	13,712	21.46	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	534	602	9,330	15.50	11
12	Dietician					12
13	Food Service Supervisor	350	413	6,236	15.10	13
14	Head Cook					14
15	Cook Helpers/Assistants	101	101	983	9.73	15
16	Dishwashers					16
17	Maintenance Workers	1,672	1,935	26,166	13.52	17
18	Housekeepers	210	260	3,879	14.92	18
19	Laundry	1	90	770	8.56	19
20	Administrator	368	436	18,433	42.28	20
21	Assistant Administrator					21
22	Other Administrative	1,434	1,701	33,546	19.72	22
23	Office Manager	1,760	1,940	36,140	18.63	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	589	681	21,096	30.98	29
30	Habilitation Aides (DD Homes)	12,912	14,524	142,302	9.80	30
31	Medical Records					31
32	Other Health Ca <u>Psychologist</u>	27	27	2,189	81.07	32
33	Other(specify) <u>See Notes</u>	4,133	4,486	59,975	13.37	33
34	TOTAL (lines 1 - 33)	24,845	27,986	\$ 378,800 *	\$ 13.54	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	48	\$ 960	1-3	35
36	Medical Director	24	3,000	9-3	36
37	Medical Records Consultant	3	105	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	29	1,595	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Psychiatrist</u>	34	6,000	15-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	138	\$ 11,660		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ 0		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 0		53

Facility Name & ID Number Park Lawn Home

Report Period Beginning: 7-1-05

Ending: 6-30-06

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
James Weise	Executive Director	0	\$ 10,164	Workers' Compensation Insurance	\$ 7,276	IDPH License Fee	\$ 1,467	
Julia Grounds	Deputy Ex. Director	0	8,269	Unemployment Compensation Insurance	3,318	Advertising: Employee Recruitment	1,467	
				FICA Taxes	27,725	Health Care Worker Background Check	74	
				Employee Health Insurance	42,251	(Indicate # of checks performed <u>7</u>)		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Membership Dues	1,339	
				Employer Match TSA	2,228	Subscriptions & Texts	135	
				Man Benefits of \$679 not included in total		Public Relations	2	
						License Fees Other	146	
TOTAL (agree to Schedule V, line 17, col. 1)						Less: Public Relations Expense	(2)	
(List each licensed administrator separately.)			\$ 18,433			Non-allowable advertising	()	
						Yellow page advertising	()	
B. Administrative - Other						TOTAL (agree to Sch. V, line 20, col. 8)	\$ 3,161	
Description			Amount					
			\$					
TOTAL (agree to Schedule V, line 17, col. 3)			\$					
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Cocalas Westberg, Mommsen	Audit		\$ 1,077				Out-of-State Travel	\$
ADP	Computer Payroll		1,764					
Intergration Works	Data Processing		2,035					
James Himmel	Legal		77				In-State Travel	
Vanden Beck LLC	Legal		148					
							Seminar Expense	
							ARC of Illinois	324
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 5,101				TOTAL	\$ 324

* Attach copy of IMRF notifications

**See instructions.

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. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? _____
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 34,860
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? Yes If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? 0 Indicate the amount. \$ 0
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A Personal use not permitted.
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Cocalas, Westberg, Mommsen, Ltd. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

D. Vehicle Depreciation			3	4	Current	%	5	6	Program %	7	8	9
1	2		Year	Cost	Book		Program	Straight	Straight	Adjustments	Life in	Accumulated
Use	Make, Model & Year		Acquired		Depreciation		% Depre.	Line Depr.	Line Dep.		Years	Depreciation
80 Activities	96 Mercury Sable	**	1996	\$19,929.00	\$0.00		\$0.00	\$0.00	\$0.00		5	\$19,929.00
81 Activities	95 Dodge Caravan	*	1996	\$34,594.00	\$0.00		\$0.00	\$0.00	\$0.00		5	\$34,594.00
83 Activities	97 Ford Club Wagon	**	1997	\$27,413.00	\$0.00			\$0.00			5	\$27,413.00
84 Activities	96 Dodge Caravan	*	1996	\$34,594.00	\$0.00		\$0.00	\$0.00	\$0.00		5	\$34,594.00
85 Activities	96 Ford Eldorado	*	1996	\$51,286.00	\$0.00		\$0.00	\$0.00	\$0.00		5	\$51,286.00
86 Activities	99 Dodge Max Van	*	1999	\$19,094.00	\$0.00		\$0.00	\$0.00	\$0.00		5	\$19,094.00
87 Activities	00 Dodge Maxi Van	*	2000	\$19,977.00	\$166.47	3.665	\$6.10	\$166.47	\$6.10		5	\$19,977.00
88 Activities	01 Light Duty Ford Eldc	*	2002	\$44,353.00	\$8,870.60	3.665	\$325.11	\$8,870.60	\$325.11		5	\$32,525.53
89 Activities	02 Mini Van Chevy Ver	*	2002	\$33,545.00	\$6,709.00	3.665	\$245.88	\$6,709.00	\$245.88		5	\$24,599.67
90 Activities	03 Ford Eldorado	*	2003	\$54,404.53	\$10,880.91	3.665	\$398.79	\$10,880.91	\$398.79		5	\$26,295.53
				\$339,189.53	\$26,626.98		\$975.88	\$26,626.98	\$975.88			\$290,307.73
							\$976.00					
					\$975.88							
					0							
					975.88							

Due to the number of participants transported in all Park Lawn Programs and varied routes, Park Lawn in unable to assign ane vehicle to any one location, costs are assigned on a percentage of use basis.

XII. C. Vehicle Rental

1	2	3	Program	Program % of	4
Use	Make, Model & Year	Monthly Lease Pymt.	% of Use	Monthly Lease	Rental Expense for this Period
17 Activities	97 Ford Club Wagon	\$228.00	0.2894	\$65.98	\$791.80
<hr/> 21 Totals		\$228.00		\$65.98	\$791.80

Explanation Notes:

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

Line 7 Column 2		
Waste Removal	\$597	
Plant Security	<u>\$12</u>	
	\$609	

Line 15 Column 1		
Staff Trainer	\$12,821	
Psych	\$2,189	
Resident Services Coor	\$21,096	
Drivers	\$7,302	
Facility Services Coor	\$39,852	
Hab Aides	<u>\$142,302</u>	
	\$225,562	

Line 15 Column 3		
Psychatrist Consultant	\$6,000	
Other Consultant	<u>\$201</u>	
	\$6,201	

Line 23 Column 8			
American Red Cross	CPR Materials	91.91	
Armstrong Medical	CPR Materials	65.25	
Bethesda Lutheran Home	Abuse & Neglect Material	15	
Safe Food Handler Corp.	Safe Food Handling	15	
Young Adult Inst.	Training Tapes	15	
The ARC of Illinois	Leadership Conference	190	
Maureen Calkins Leahly, R.D.	Food Sanitations Training	320	
	Refreshments	<u>101.84</u>	
		814	

Schedule V, Page 3 & 4

Line 5 Column 7	Allowable Related Party Costs for Utilities	\$11,005
Line 6 Column 7	Allowable Related Party Costs for Maintenance	\$21,673
Line 17 Column 7	Allowable Related Party Costs for Administrative	\$21,120
Line 26 Column 7	Allowable Related Party Costs for Insurance	\$8,835
Line 30 Column 7	Allowable Related Party Costs for Depreciation PLH	\$33,682
Line 30 Column 7	Allowable Related Party Costs for Depreciation PLA	\$519
Line 32 Column 7	Allowable Related Party Costs for Interest PLA	\$50
Line 32 Column 7	Allowable Related Party Costs for Interest PLH	<u>\$55,154</u>
		\$152,038

Total Related Party Costs

Line 34 Column 4 Includes:

Office for Park Lawn School Program	\$11,214
Portion of Rent not in HUD Payments Park Lawn School costs	\$14,254
Equipment from Park Lawn Association	<u>\$2,100</u>
	\$27,568

Line 35 Column 4 Includes:

Vehicle Rental Park Lawn Association	\$792
Equipment Rental	\$4,149
Pace Vehicle Rental	<u>\$799</u>
	\$5,740

Schedule VII. Part B Page 6

Park Lawn Association, Inc.

Depreciation of Vehicles		\$0
Interest on Vehicles 501 X 3%	\$50	
Depreciation Bldg & Equipment	\$519	
		<u>\$569</u>

Total Park Lawn Association Costs \$569

Park Lawn Homes, Inc.

Utilities	\$11,005
Maintenance	\$21,673
Administration	\$21,120
Taxes/Insurance	\$8,835
Interest	\$55,154

Depreciation Bldg. & Equipment \$33,682 *

Total Park Lawn Homes Costs \$151,469

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

Total Related Party Adjustment on Page 5A Line 49 \$152,038

Schedule IX. Page 9

Line 15 \$22 is the allowable portion of program interest, see page 5 line 35

Schedule XI. Part D. Page 13

Line 46 Column 5 Includes only program portion of depreciation cost on vehicles. Due to the number of participants in all Park Lawn Programs and varied routes, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis.

Schedule XII. Part C Page 14

Due to the number of participants in all Park Lawn Programs and varied routes, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis. These vehicle costs are only the program portion and are only for activities. A detail schedule of proration is attached on page 25.

Schedule XIII. Part B Page 15

Line 5 Column 4 Wages are included on page 20 line 33.

Schedule XX. Page 23

Question 12 Allocated based on hours worked per department.

Question 15 No Employee meals are served.