

Facility Name & ID Number Golfview Developmental Ctr

0042614 Report Period Beginning: 1/1/14 Ending: 12/31/14

III. STATISTICAL DATA

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

N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	<u>135</u>	Intermediate (ICF)	<u>135</u>	<u>49,275</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>135</u>	TOTALS	<u>135</u>	<u>49,275</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	<u>47,788</u>			<u>47,788</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>47,788</u>			<u>47,788</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.98%

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

619 (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 11/17/97

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

YES Date 11/17/97 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 N/A

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Golfview Developmental Ctr

0042614

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	246,770	42,871	8,699	298,340		298,340		298,340		1
2	Food Purchase		287,957		287,957		287,957		287,957		2
3	Housekeeping	312,703	61,834		374,537		374,537		374,537		3
4	Laundry	24,935	12,101		37,036		37,036		37,036		4
5	Heat and Other Utilities			238,117	238,117		238,117		238,117		5
6	Maintenance	49,695	41,319	184,072	275,086		275,086	12,316	287,402		6
7	Other (specify):* Workshop Expense			1,998,231	1,998,231		1,998,231		1,998,231		7
8	TOTAL General Services	634,103	446,082	2,429,119	3,509,304		3,509,304	12,316	3,521,620		8
	B. Health Care and Programs										
9	Medical Director			14,400	14,400		14,400		14,400		9
10	Nursing and Medical Records	2,154,474	75,398	22,274	2,252,146		2,252,146		2,252,146		10
10a	Therapy										10a
11	Activities	97,243	9,490	2,961	109,694		109,694		109,694		11
12	Social Services			13,230	13,230		13,230		13,230		12
13	CNA Training	53,984			53,984		53,984		53,984		13
14	Program Transportation					29,798	29,798		29,798		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,305,701	84,888	52,865	2,443,454	29,798	2,473,252		2,473,252		16
	C. General Administration										
17	Administrative	226,678		417,689	644,367		644,367	(417,689)	226,678		17
18	Directors Fees										18
19	Professional Services			133,396	133,396		133,396	24,143	157,539		19
20	Dues, Fees, Subscriptions & Promotions			56,763	56,763		56,763	(3,517)	53,246		20
21	Clerical & General Office Expenses	122,963	35,831	156,282	315,076		315,076	12	315,088		21
22	Employee Benefits & Payroll Taxes			784,857	784,857		784,857		784,857		22
23	Inservice Training & Education										23
24	Travel and Seminar			10,106	10,106		10,106		10,106		24
25	Other Admin. Staff Transportation			39,730	39,730	(29,798)	9,932		9,932		25
26	Insurance-Prop.Liab.Malpractice			88,725	88,725		88,725	42,190	130,915		26
27	Other (specify):*										27
28	TOTAL General Administration	349,641	35,831	1,687,548	2,073,020	(29,798)	2,043,222	(354,861)	1,688,361		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,289,445	566,801	4,169,532	8,025,778		8,025,778	(342,545)	7,683,233		29

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

SEE ACCOUNTANTS' COMPILATION 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

Golfview Developmental Ctr

#0042614

Report Period Beginning:

1/1/14

Ending:

12/31/14

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			43,679	43,679		43,679	334,826	378,505			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			15,744	15,744		15,744	209,458	225,202			32
33	Real Estate Taxes							472,775	472,775			33
34	Rent-Facility & Grounds			1,147,469	1,147,469		1,147,469	(1,147,469)				34
35	Rent-Equipment & Vehicles			63,611	63,611		63,611	(3,660)	59,951			35
36	Other (specify):*											36
37	TOTAL Ownership			1,270,503	1,270,503		1,270,503	(134,070)	1,136,433			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			16,562	16,562		16,562		16,562			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			477,905	477,905		477,905		477,905			42
43	Other (specify):* See Schedule 4a			8,342	8,342		8,342	(8,342)				43
44	TOTAL Special Cost Centers			502,809	502,809		502,809	(8,342)	494,467			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,289,445	566,801	5,942,844	9,799,090		9,799,090	(484,957)	9,314,133			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

GOLFVIEW DEVELOPMENTAL CENTER, INC.
Provider #0042614
December 31, 2014

Schedule 4a

Page 4 Cost Center Expenses

Line 43 Other Expenses

	Bad Debts	287
	Travel and Entertainment	<u>8055</u>
Total Line 43		<u><u>8342</u></u>

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				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	70,696	30		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	(8,055)	43		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(287)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(295)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See pg. 5A	(524,141)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (462,082)		\$	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)	(22,875)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (22,875)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (484,957)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Golfview Developmental Ctr

ID# 0042614

Report Period Beginning: 1/1/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Management Fees	\$ (417,689)	17	1
2	Dues and Subscriptions	(3,517)	20	2
3	Auto Leasing	(3,660)	35	3
4	Capitalized Maintenance	(99,275)	6	4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(524,141)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Golfview Developmental Ctr

0042614

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	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	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(99,275)	111,591	0	0	0	0	0	0	0	0	0	12,316	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(99,275)	111,591	0	12,316	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	(417,689)	0	0	0	0	0	0	0	0	0	0	(417,689)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	24,143	0	0	0	0	0	0	0	0	0	24,143	19
20	Fees, Subscriptions & Promotions	(3,517)	0	0	0	0	0	0	0	0	0	0	(3,517)	20
21	Clerical & General Office Expenses	0	12	0	0	0	0	0	0	0	0	0	12	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	42,190	0	0	0	0	0	0	0	0	0	42,190	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(421,206)	66,345	0	(354,861)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(520,481)	177,936	0	(342,545)	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Golfview Developmental Ctr

0042614

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	70,696	264,130	0	0	0	0	0	0	0	0	0	334,826	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	209,458	0	0	0	0	0	0	0	0	0	209,458	32
33	Real Estate Taxes	0	472,775	0	0	0	0	0	0	0	0	0	472,775	33
34	Rent-Facility & Grounds	0	(1,147,469)	0	0	0	0	0	0	0	0	0	(1,147,469)	34
35	Rent-Equipment & Vehicles	(3,660)	0	0	0	0	0	0	0	0	0	0	(3,660)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	67,036	(201,106)	0	(134,070)	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(8,637)	295	0	0	0	0	0	0	0	0	0	(8,342)	43
44	TOTAL Special Cost Centers	(8,637)	295	0	(8,342)	44								
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(462,082)	(22,875)	0	(484,957)	45								

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Anthony Miner	100			Golfview Realty Partnership d/b/a	Chicago	Real Estate
				Golfview Partnership Venture		

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	26 Insurance	\$	Golfview Realty Partnership	100.00%	\$ 42,190	\$ 42,190	1
2	V	30 Depreciation		Golfview Realty Partnership	100.00%	264,130	264,130	2
3	V	32 Interest Expense		Golfview Realty Partnership	100.00%	210,073	210,073	3
4	V	33 Real Estate Taxes		Golfview Realty Partnership	100.00%	472,775	472,775	4
5	V	34 Rent Expense	1,147,469	Golfview Realty Partnership	100.00%		(1,147,469)	5
6	V	19 Professional Fees		Golfview Realty Partnership	100.00%	24,143	24,143	6
7	V	21 Bank Charges		Golfview Realty Partnership	100.00%	12	12	7
8	V	32 Interest Income		Golfview Realty Partnership	100.00%	(615)	(615)	8
9	V	43 Illinois Replacement Tax		Golfview Realty Partnership	100.00%	295	295	9
10	V	6 Repairs & Maintenance		Golfview Realty Partnership	100.00%	111,591	111,591	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,147,469			\$ 1,124,594	\$ * (22,875)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Golfview Developmental Ctr # 0042614 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	Anthony Miner	President	Admisistrator	100.00	None	70-80	100.00	Salary	\$ 129,282	17,1	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	\$ 129,282		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' COMPILATION REPORT

Facility Name & ID Number Golfview Developmental Ctr

0042614

Report Period Beginning:

1/1/14

Ending: 12/31/14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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	PR Mortgage and Inv		x	Mortgage			\$ 8,512,723	\$ 8,312,681		2.4500	\$ 205,917	1				
2	Pr Mortgage and Inc		x	Mortgage costs							4,156	2				
3	Interest Income Offset		x								(1,363)	3				
4	State of Illinois		X	Pre-Bankruptcy DPA Fees							16,492	4				
5												5				
	Working Capital															
6												6				
7												7				
8												8				
9	TOTAL Facility Related						\$ 8,512,723	\$ 8,312,681			\$ 225,202	9				
	B. Non-Facility Related*															
10												10				
11												11				
12												12				
13												13				
14	TOTAL Non-Facility Related						\$	\$			\$	14				
15	TOTALS (line 9+line14)						\$ 8,512,723	\$ 8,312,681			\$ 225,202	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.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																	
1. Real Estate Tax accrual used on 2013 report.		\$	145,486	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.)		\$	428,432	2															
3. Under or (over) accrual (line 2 minus line 1).		\$	282,946	3															
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	189,828	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.		\$	472,774	7															
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2009	<u>273,927</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2013 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2013 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2010	<u>294,425</u>	9																
	2011	<u>298,442</u>	10																
	2012	<u>290,972</u>	11																
	2013	<u>379,656</u>	12																

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' COMPILATION REPORT

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Golfview Developmental Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0042614

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE (947)827-6628 FAX #: (847)727-0948

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 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 2013.

	(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>09-15-100-013-0000</u>	<u>9555 Golf Road, Des Plaines, IL 6061</u>	\$ <u>342,875.00</u>	\$ _____
2.	<u>09-15-100-012-0000</u>	<u>9555 Golf Road, Des Plaines, IL 6061</u>	\$ <u>36,781.00</u>	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
TOTALS			\$ <u><u>379,656.00</u></u>	\$ <u><u> </u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 69,011 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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).

None

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: N/A 2. Number of Years Over Which it is Being Amortized: N/A
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Residential Care</u>	<u>117,000</u>	<u>1977</u>	<u>\$ 234,000</u>	1
2					2
3	TOTALS	117,000		\$ 234,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Golfview Developmental Ctr# 0042614

Report Period Beginning:

1/1/14

Ending:

12/31/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	128		1997	1997	\$ 8,641,370	\$	40	\$ 216,034	\$ 216,034	\$ 3,690,634	4
5			1997		(580,616)		39	(14,888)	(14,888)	(246,413)	5
6			1998		40,292		40	1,007	1,007	16,617	6
7	7		1999	1999	52,495		40	1,312	1,312	20,337	7
8											8
	Improvement Type**										
9		Fencing	1997		1,200		10			1,200	9
10		Lobby Notice Board	1998		3,380		15			3,380	10
11		Parking Lot	1998		139,900		15			139,900	11
12		Exhaust System	1999		2,801		10			2,707	12
13		Compressor	1999		11,972		10			11,971	13
14		Fencing	1999		1,800		10			1,800	14
15		Fire Vents	1999		1,806		10			1,808	15
16		Elevator	1999		932		10			931	16
17		Security System	1999		970		10			970	17
18		Heating Unit	2000		715		10			694	18
19		Security System	2000		2,017		10			1,968	19
20		Telephone Line	2000		7,234		10			7,232	20
21		Security System	2000		2,087		10			2,085	21
22		Specialty Wiring and Oxygen Lines	2001		567,060		10			567,060	22
23		Security System	2001		4,803		10			4,803	23
24		Security System	2001		17,731		10			17,731	24
25		Fire Alarm System	2001		7,583		10			7,583	25
26		Security System	2002		4,402		10			4,402	26
27		Hot Water Tanks	2002		3,142		10			3,142	27
28		Hot Water Pipes	2003		9,150		10			9,150	28
29		Tile and Wall Covering	2003		4,190		10			4,190	29
30		Door	2003		3,624		10			3,623	30
31		Resident Room Repair	2003		5,314		10			5,312	31
32		2 New Faucets	2003		2,308		10			2,308	32
33		Floor Repair and Replace	2004		5,966	99	10	99		5,966	33
34		Drywall	2004		6,749	112	10	112		6,749	34
35		Remove Sound Walls	2004		15,133	1,006	10	1,006		15,131	35
36		Dishwasher	2004		2,850	166	10	166		2,850	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' COMPILATION REPORT

Facility Name & ID Number Golfview Developmental Ctr# 0042614

Report Period Beginning:

1/1/14

Ending:

12/31/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Piping repairs and replace	2004	\$ 3,458	\$ 288	10	\$ 288	\$	\$ 3,458	37
38	Entry system	2005	3,700	370	10	370		3,700	38
39	Fire damper access hatches	2005	20,122	2,012	10	2,012		18,779	39
40	floor repair and replace	2005	2,290	229	10	229		2,080	40
41	stairwell construction repairs	2006	120,795	12,079	10	12,079		106,701	41
42	Kitchen improvements	2006	12,735	1,274	10	1,274		11,143	42
43	New dock door	2006	5,982	598	10	598		5,233	43
44	Kitchen improvements	2006	6,000	600	10	600		4,900	44
45	Gauges	2006	2,768	277	10	277		2,352	45
46	Kitchen improvements	2006	5,320	532	10	532		4,443	46
47	Interior painting	2007	17,755		5			17,755	47
48	Kitchen improvements	2007	18,996	1,900	10	1,900		13,941	48
49	New door installation	2007	30,313	3,031	10	3,031		23,490	49
50	New Fencing	2007	8,076	808	10	808		5,804	50
51	Interior painting	2008	77,681		9	8,631	8,631	56,102	51
52	Elevator pump repairs	2008	11,875		9	1,319	1,319	8,574	52
53	Ceiling valves	2008	2,130	213	10	213		1,278	53
54	Painting	2009	57,865		8	7,233	7,233	39,782	54
55	Parking lot	2009	12,183		8	1,523	1,523	8,503	55
56	Lobby repairs	2009	12,485		8	1,561	1,561	8,715	56
57	Bathroom repairs	2009	42,802		8	5,350	5,350	27,642	57
58	Door repairs	2009	3,438		8	430	430	2,150	58
59	Freezer repairs	2009	8,666		8	1,083	1,083	5,686	59
60	Fire pump	2009	6,496		8	812	812	4,534	60
61	Fuses	2009	2,772	277	10	277		1,616	61
62	Door hinges	2009	6,408	641	10	641		3,313	62
63	Boiler	2009	4,300	430	10	430		2,186	63
64	FRP installation	2010	3,821		7	546	546	2,229	64
65	Floor and ceiling tile replacement	2010	8,306		7	1,186	1,186	4,846	65
66	Roof repairs	2010	3,085		7	441	441	1,801	66
67	Repair/Replace sink & pipe	2010	16,822		7	2,402	2,402	10,212	67
68	Repair refrigerator	2010	3,224		7	461	461	1,998	68
69	Door repairs	2010	3,367		7	481	481	2,365	69
70	TOTAL (lines 4 thru 69)		\$ 9,536,396	\$ 26,942		\$ 263,866	\$ 236,924	\$ 4,735,132	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Golfview Developmental Ctr# 0042614

Report Period Beginning:

1/1/14

Ending:

12/31/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,536,396	\$ 26,942		\$ 263,866	\$ 236,924	\$ 4,735,132	1
2	Radiator	2010	3,896		7	557	557	2,598	2
3	Sidewalk	2010	5,508		15	367	367	1,682	3
4	Fire pump	2010	3,463		7	495	495	2,310	4
5	New carpeting	2010	5,370	537	10	537		2,372	5
6	Replace bathroom stalls	2010	10,633	1,064	10	1,064		4,698	6
7	Keycard system	2010	9,065		3			9,066	7
8	Water heater	2011	33,995		6	5,666	5,666	20,303	8
9	New Lighting fixtures	2011	25,294		6	4,216	4,216	12,999	9
10	FRP installation & painting	2011	54,329		6	9,055	9,055	33,201	10
11	Roof repairs	2011	36,623		6	6,104	6,104	19,329	11
12	Bathroom stalls and tiling	2011	41,224		6	6,871	6,871	24,048	12
13	exterior painting	2011	11,023		6	1,837	1,837	5,817	13
14	Dining room painting	2011	7,176		6	1,196	1,196	3,687	14
15	Kitchen vacuum	2011	4,487	449	7	449		1,684	15
16	Lighting Fixtures - Patient Rooms	2012	4,194		15	280	280	793	16
17	Fire panel	2012	7,451		15	497	497	1,367	17
18	Control board	2012	3,080		7	440	440	1,173	18
19	Kitchen exhaust system	2012	4,861		10	486	486	1,175	19
20	Kitchen compresor	2012	3,580		10	358	358	835	20
21	Hot water pump	2012	4,254		10	426	426	922	21
22	Wall and door painting - Patient rooms	2012	8,731		5	1,745	1,745	3,637	22
23	Roofing repairs	2013	3,545		15	236	236	394	23
24	Painting - 3rd floor resident rooms	2013	6,500		7	929	929	929	24
25	New walls and flooring - 2nd floor resident rooms	2013	5,489		7	784	784	1,568	25
26	new walls and flooring 3rd floor - resident rooms	2013	5,426		7	775	775	1,486	26
27	Tile flooring - 2nd floor bathroom	2013	9,098		7	1,300	1,300	2,492	27
28	Walls and baseboards - 2nd floor resident rooms	2013	18,062		7	2,580	2,580	4,730	28
29	Boiler repairs	2013	3,357		7	480	480	840	29
30	2nd floor mens bathroom renovation	2013	22,697		7	3,242	3,242	5,674	30
31	Baseboarding - 3rd floor resident rooms	2013	8,079		7	1,154	1,154	1,539	31
32	Weather stripping	2013	12,174		10	1,218	1,218	1,624	32
33	FRP wall covering - 3rd floor resident rooms	2013	13,984		10	1,398	1,398	1,864	33
34	TOTAL (lines 1 thru 33)		\$ 9,933,044	\$ 28,992		\$ 320,608	\$ 291,616	\$ 4,911,968	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 9,933,044	\$ 28,992		\$ 320,608	\$ 291,616	\$ 4,911,968	1
2	HVAC control panel	2013	14,500		10	1,450	1,450	2,054	2
3	Exhaust system	2013	4,435		7	634	634	792	3
4	Exit lighting system	2013	4,366		7	624	624	676	4
5	Room 227 - new bathroom walls, plumbing and fixtures	2014	9,679		7	922	922	922	5
6	Plumbing repairs	2014	2,711		7	194	194	194	6
7	New fencing	2014	4,475		15	124	124	124	7
8	Room 351 new ceiling, walls, and flooring	2014	10,235		7	487	487	487	8
9	Showers in Q room - new plumbing and fixtures	2014	5,461		7	195	195	195	9
10	Lobby wall repairs and painting	2014	7,306		7	348	348	348	10
11	Shower room, plumbing repairs, new walls and fixtures	2014	17,776		7	423	423	423	11
12	Painting - dining room	2014	7,801		7	464	464	464	12
13	Painting - 1st floor	2014	15,574		7	742	742	742	13
14	Painting - 2nd floor rooms	2014	32,277		7	2,306	2,306	2,306	14
15	Painting - 3rd floor rooms	2014	18,541		7	1,766	1,766	1,766	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,088,181	\$ 28,992		\$ 331,287	\$ 302,295	\$ 4,923,461	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,213,939	\$ 14,687	\$ 39,240	\$ 24,553	5-10 Years	\$ 1,087,879	71
72	Current Year Purchases	120,895		7,978	7,978	5-10 Years	7,978	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,334,834	\$ 14,687	\$ 47,218	\$ 32,531		\$ 1,095,857	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,657,015	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 43,679	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 378,505	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 334,826	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,019,318	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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

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

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

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 10,992 Description: Ice Maker \$1176; Oxygen Tank \$78; Copiers \$9111; Postage Meter \$552; Lease Initiation Costs \$75

(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	Resident Transport	2009 Ford	\$ 895.00	\$ 4,475	17
18	Resident Transport	2011 Ford	899.00	10,788	18
19	Resident Transport	2011 Ford	895.00	4,475	19
20	See Attached		#####	29,221	20
21	TOTAL		\$ #####	\$ 48,959	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' COMPILATION REPORT

GOLFVIEW DEVELOPMENTAL CENTER, INC.
Provider #0042614
December 31, 2014

Schedule 14a

Page 14 - Vehicle Rental

<u>Use</u>	<u>Model Year & Make</u>	<u>Monthly Lease Payment</u>	<u>Rental Expense for this period</u>
Resident Transport	2011 Ford E354	899.00	10,788
Resident Transport	2011 Ford Daily Rental		697
Administrative	2013 Acura	579.00	6,948
Resident Transport	2014 Ford	899.00	5,394
Resident Transport	2014 Ford	899.00	5,394
		<u>3,276.00</u>	<u>29,221.00</u>

See Accountants' Compilation Report

Facility Name & ID Number Golfview Developmental Ctr # 0042614 Report Period Beginning: 1/1/14 Ending: 12/31/14
 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</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	125	225		350
3	Classroom Wages (a)	388	2,970		3,358
4	Clinical Wages (b)		6,683		6,683
5	In-House Trainer Wages (c)	1,179	38,121		39,300
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 1,692	\$ 47,999	\$	\$ 49,691
10	SUM OF line 9, col. 1 and 2 (e)	\$ 49,691			

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	9
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	5
2. From other facilities (f)	
TOTAL TRAINED	14

- (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' COMPILATION REPORT

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		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	L39,C3	visits				16,562		16,562	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	Other (specify):									12	
13	Other (specify):									13	
14	TOTAL			\$		\$	\$ 16,562		\$ 16,562	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' COMPILATION REPORT

Facility Name & ID Number Golfview Developmental Ctr

0042614

Report Period Beginning: 1/1/14

Ending:

12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (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	\$ 371,266	\$ 803,017	1
2	Cash-Patient Deposits	93,115	93,115	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,894,923	1,894,923	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,384	37,666	6
7	Other Prepaid Expenses	45,103	45,103	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule 17A</u>		8,073	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,407,791	\$ 2,881,897	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		234,000	13
14	Buildings, at Historical Cost		9,229,632	14
15	Leasehold Improvements, at Historical Cost	386,593	819,522	15
16	Equipment, at Historical Cost	257,991	1,334,833	16
17	Accumulated Depreciation (book methods)	(563,892)	(5,712,289)	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): <u>See Attached Schedule 17A</u>		248,649	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 80,692	\$ 6,154,347	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,488,483	\$ 9,036,244	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 365,411	\$ 365,411	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	93,115	93,115	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	350,931	350,931	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		189,828	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes		295	35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule 17A</u>	3,929,159	3,629,159	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,738,616	\$ 4,628,739	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,312,681	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 8,312,681	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,738,616	\$ 12,941,420	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,250,133)	\$ (3,905,176)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,488,483	\$ 9,036,244	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

GOLFVIEW DEVELOPMENTAL CENTER, INC.
 Provider #0042614
 December 31, 2014

Schedule 17a

Page 17 - Balance Sheet

	<u>Operating</u>	<u>After Consolidation</u>
Line 9 - Other Current Assets		
Assets Limited as to Use, Required		
for Real Estate Taxes & Insurance	<u>8,073</u>	<u>8,073</u>
Line 23 - Other Long-Term Assets		
Assets Limited as to Use, Required		
for Replacement Reserves		130,899
Mortgage Costs, net	<u>117,750</u>	<u>117,750</u>
	<u>-</u>	<u>248,649</u>
Line 36 - Other Current Liabilities		
LOC Payable	-	-
Provider Participation Fees Payable	190,146	190,146
Due to 3rd-Party Payor	226,840	226,840
Accrued Management Fees	3,212,173	3,212,173
Due to Affiliates	<u>300,000</u>	<u>-</u>
	<u>3,929,159</u>	<u>3,629,159</u>

See Accountants' Compilation Report

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,497,976)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,497,976)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	247,843	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)	\$ 247,843	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)	\$ (2,250,133)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 9,980,280	1	
2	Discounts and Allowances for all Levels	()	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,980,280	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	26,280	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)	\$ 26,280	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***		25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	Bedhold Early Discharge	27,983	28	
28a	Miscellaneous Income See Pg 19A	12,390	28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 40,373	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,046,933	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	3,509,304	31	
32	Health Care	2,443,454	32	
33	General Administration	2,073,020	33	
B. Capital Expense				
34	Ownership	1,270,503	34	
C. Ancillary Expense				
35	Special Cost Centers	24,904	35	
36	Provider Participation Fee	477,905	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,799,090	40	
41	Income before Income Taxes (line 30 minus line 40)**	247,843	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 247,843	43	

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

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No 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' COMPILATION REPORT

GOLFVIEW DEVELOPMENTAL CENTER, INC.
Provider #0042614
December 31, 2014

Schedule 19a

Page 19 - Income Statement

	<u>Operating</u>	<u>After Consolidation</u>
Line 28a - Miscellaneous Income		
Miscellaneous Income	358	358
Vending Machines	712	712
Flu Vaccines	2,179	2,179
Commissary Income	3,993	3,993
Donations Income	5,148	5,148
	<u>12,390</u>	<u>12,390</u>

See Accountants' Compilation Report

Facility Name & ID Number Golfview Developmental Ctr

0042614

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,761	1,983	\$ 53,666	\$ 27.06	1
2	Assistant Director of Nursing	1,298	1,602	36,443	22.75	2
3	Registered Nurses					3
4	Licensed Practical Nurses	13,002	14,377	352,890	24.55	4
5	CNAs & Orderlies	1,696	1,846	15,423	8.35	5
6	CNA Trainees	1,578	1,578	13,023	8.25	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,869	2,086	28,775	13.79	9
10	Activity Assistants	6,546	7,384	68,468	9.27	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,799	2,086	43,395	20.80	14
15	Cook Helpers/Assistants	20,003	21,273	203,375	9.56	15
16	Dishwashers					16
17	Maintenance Workers	3,223	3,480	49,695	14.28	17
18	Housekeepers	25,988	27,702	312,703	11.29	18
19	Laundry	1,728	2,258	24,935	11.04	19
20	Administrator	1,781	2,338	97,396	41.66	20
21	Assistant Administrator					21
22	Other Administrative	1,881	2,185	30,737	14.07	22
23	Office Manager	1,803	2,086	52,096	24.97	23
24	Clerical	4,105	4,430	40,130	9.06	24
25	Vocational Instruction					25
26	Academic Instruction	1,858	2,086	40,961	19.64	26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	12,187	13,094	200,624	15.32	28
29	Resident Services Coordinator	1,898	2,062	45,408	22.02	29
30	Habilitation Aides (DD Homes)	142,619	153,882	1,450,020	9.42	30
31	Medical Records					31
32	Other Health C: <u>Executive Director</u>	1,699	2,086	129,282	61.98	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	250,322	271,904	\$ 3,289,445 *	\$ 12.10	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	173	\$ 8,699	L1, C3	35
36	Medical Director	48	14,400	L9, C3	36
37	Medical Records Consultant	65	3,500	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	48	3,240	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	47	2,961	L11, C3	44
45	Social Service Consultant	188	13,230	L12, C3	45
46	Other(specify) <u>Psychiatrist</u>	12	2,400	L10, C3	46
47	<u>Psychologist</u>	16	1,580	L10, C3	47
48					48
49	TOTAL (lines 35 - 48)	597	\$ 50,010		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	410	11,554	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	410	\$ 11,554		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Golfview Developmental Ctr# 0042614Report Period Beginning: 1/1/14Ending: 12/31/14**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Health Care Association \$7,695
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes - IHCA PAC (\$648) 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? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5-10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 19,886 Line _____
- (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. \$ 477,905
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.

SEE ACCOUNTANTS' COMPILATION 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. \$ 62,625 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 0
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
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, Except owner's vehicle
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Warady & Davis LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.