

Facility Name & ID Number Gardenview Manor

0052456 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	118	Skilled (SNF)	118	43,070	1
2		Skilled Pediatric (SNF/PED)			2
3	95	Intermediate (ICF)	95	34,675	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	213	TOTALS	213	77,745	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			4,907	4,907	8
9	SNF/PED					9
10	ICF	30,352	2,764	454	33,570	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	30,352	2,764	5,361	38,477	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 49.49%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 08/01/2013

J. Was the facility purchased or leased after January 1, 1978?
YES Date 08/01/2013 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 118 and days of care provided 4,177

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	350,567	26,586	13,724	390,877		390,877		390,877		1
2	Food Purchase		275,166		275,166		275,166		275,166		2
3	Housekeeping	5,329	25,199	228,392	258,920		258,920		258,920		3
4	Laundry	2,858	11,745		14,603		14,603		14,603		4
5	Heat and Other Utilities			183,611	183,611		183,611	581	184,192		5
6	Maintenance	66,630		45,281	111,911		111,911	7,600	119,511		6
7	Other (specify):* Waste Removal			24,439	24,439		24,439		24,439		7
8	TOTAL General Services	425,384	338,696	495,447	1,259,527		1,259,527	8,181	1,267,708		8
	B. Health Care and Programs										
9	Medical Director			16,500	16,500		16,500		16,500		9
10	Nursing and Medical Records	2,488,215	248,227	67,679	2,804,121		2,804,121	66,195	2,870,316		10
10a	Therapy	99,631	6,804	29,752	136,187		136,187		136,187		10a
11	Activities	75,441		3,339	78,780		78,780		78,780		11
12	Social Services	60,293		5,528	65,821		65,821		65,821		12
13	CNA Training										13
14	Program Transportation	29,047		4,142	33,189		33,189		33,189		14
15	Other (specify):* Mgmt Co Benefits Alloc							12,403	12,403		15
16	TOTAL Health Care and Programs	2,752,627	255,031	126,940	3,134,598		3,134,598	78,598	3,213,196		16
	C. General Administration										
17	Administrative	147,738			147,738		147,738	93,871	241,609		17
18	Directors Fees										18
19	Professional Services			269,751	269,751		269,751	(4,553)	265,198		19
20	Dues, Fees, Subscriptions & Promotions			28,087	28,087		28,087	(2,449)	25,638		20
21	Clerical & General Office Expenses	252,967	32,435	85,916	371,318		371,318	103,535	474,853		21
22	Employee Benefits & Payroll Taxes			557,578	557,578		557,578		557,578		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,930	3,930		3,930	162	4,092		24
25	Other Admin. Staff Transportation			42,258	42,258		42,258	1,355	43,613		25
26	Insurance-Prop.Liab.Malpractice			185,792	185,792		185,792		185,792		26
27	Other (specify):* Mgmt Co Benefits Alloc							32,005	32,005		27
28	TOTAL General Administration	400,705	32,435	1,173,312	1,606,452		1,606,452	223,926	1,830,378		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,578,716	626,162	1,795,699	6,000,577		6,000,577	310,705	6,311,282		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number

Gardenview Manor

#0052456

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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							338,352	338,352			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			62,794	62,794		62,794	350,107	412,901			32
33	Real Estate Taxes			60,000	60,000		60,000		60,000			33
34	Rent-Facility & Grounds			335,482	335,482		335,482	(323,985)	11,497			34
35	Rent-Equipment & Vehicles			15,560	15,560		15,560	1,304	16,864			35
36	Other (specify):*											36
37	TOTAL Ownership			473,836	473,836		473,836	365,778	839,614			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		248,879	689,231	938,110		938,110		938,110			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			324,793	324,793		324,793		324,793			42
43	Other (specify):* Disallowed Costs	2,434	24,227	167,430	194,091		194,091	(194,091)				43
44	TOTAL Special Cost Centers	2,434	273,106	1,181,454	1,456,994		1,456,994	(194,091)	1,262,903			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,581,150	899,268	3,450,989	7,931,407		7,931,407	482,392	8,413,799			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	128,044	30		9
10	Interest and Other Investment Income	(88)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(216)	43		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	(600)	20		17
18	Fines and Penalties	(18,141)	43		18
19	Entertainment				19
20	Contributions	(15,950)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(8,988)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(114,253)	43		24
25	Fund Raising, Advertising and Promotional	(363)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(40,352)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (70,907)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	553,299		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 553,299		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 482,392		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.		X	\$	38
39					39
40	Gift and Coffee Shops		X		40
41	Barber and Beauty Shops		X		41
42	Laboratory and Radiology		X		42
43	Prescription Drugs		X		43
44					44
45	Other-Attach Schedule		X		45
46	Other-Attach Schedule		X		46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' PREPARATION REPORT

Gardenview ManorID# 0052456Report Period Beginning: 1/1/2017Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Salary	\$ (2,434)	43	1
2	Marketing Expense	(40,466)	43	2
3	Theft and Damage Loss	(2,268)	43	3
4	Miscellaneous Income Offset	(424)	21	4
5	Expense Repairs under \$2,500	7,524	6	5
6	PAC Dues	(2,284)	20	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
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32				32
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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	(40,352)		49

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	30 Depreciation		Gardenview Manor Realty, LLC	100.00%	\$ 210,308	\$ 210,308	1
2	V	32 Interest		Gardenview Manor Realty, LLC	100.00%	335,878	335,878	2
3	V	32 Loan Cost Amortization		Gardenview Manor Realty, LLC	100.00%	14,317	14,317	3
4	V	34 Rent-Facility & Grounds	335,482	Gardenview Manor Realty, LLC	100.00%		(335,482)	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		\$ 335,482			\$ 560,503	\$ * 225,021	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 Heat and Other Utilities	\$	Premier Healthcare Management, LLC	100.00%	\$ 581	\$	581	15
16	V	6 Maintenance		Premier Healthcare Management, LLC	100.00%	76		76	16
17	V	10 Nursing and Medical Records		Premier Healthcare Management, LLC	100.00%	74,188		74,188	17
18	V	10 Nursing and Medical Records		Premier Healthcare Management, LLC	100.00%	0			18
19	V	15 Emp Benefit Alloc-Healthcare		Premier Healthcare Management, LLC	100.00%	12,403		12,403	19
20	V	15 Emp Benefit Alloc-Healthcare		Premier Healthcare Management, LLC	100.00%	0			20
21	V	17 Administrative		Premier Healthcare Management, LLC	100.00%	75,398		75,398	21
22	V	17 Administrative		Premier Healthcare Management, LLC	100.00%	18,473		18,473	22
23	V	17 Administrative		Premier Healthcare Management, LLC	100.00%	0			23
24	V	19 Professional Services		Premier Healthcare Management, LLC	100.00%	4,435		4,435	24
25	V	20 Dues, Fees, Subs & Promo		Premier Healthcare Management, LLC	100.00%	435		435	25
26	V	21 Clerical & Gen Office Expenses		Premier Healthcare Management, LLC	100.00%	103,959		103,959	26
27	V	24 Travel and Seminar		Premier Healthcare Management, LLC	100.00%	162		162	27
28	V	25 Other Admin. Staff Trans		Premier Healthcare Management, LLC	100.00%	1,355		1,355	28
29	V	27 Emp Benefit Alloc-Gen Admin		Premier Healthcare Management, LLC	100.00%	28,917		28,917	29
30	V	27 Emp Benefit Alloc-Gen Admin		Premier Healthcare Management, LLC	100.00%	3,088		3,088	30
31	V	27 Emp Benefit Alloc-Gen Admin		Premier Healthcare Management, LLC	100.00%	0			31
32	V	34 Rent-Facility & Grounds		Premier Healthcare Management, LLC	100.00%	11,497		11,497	32
33	V	35 Equipment Rental		Premier Healthcare Management, LLC	100.00%	1,304		1,304	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 336,271	\$ *	336,271	39

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

Facility Name & ID Number

Gardenview Manor

0052456

Report Period Beginning:

1/1/2017

Ending: 12/31/2017

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10 Nursing and Medical Records	\$ 14,330	Premier Healthcare Supplies, LLC	100.00%	\$ 6,337	\$ (7,993)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 14,330			\$ 6,337	\$ * (7,993)

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Barak Bayer	50.00%	Gilman Healthcare Center	Gilman	Premier Healthcare	Skokie	Management Co.	1
2	David Cheplowitz	50.00%	Champaign Urbana Nursing & Rehab	Savoy	Management, LLC			2
3			Winfield Woods Healthcare Center	Winfield	Premier Healthcare	Skokie	Medical Supply	3
4			Pershing Gardens Healthcare Center	Stickney	Supplies, LLC			4
5			Courtyard Healthcare	Danville	Gardenview Manor	Danville	Lessor	5
6			Norridge Gardens	Norridge	Realty, LLC			6
7			Premier Healthcare of Fort Wayne, LLC	Fort Wayne, IN	REX Therapeutics	Skokie	Therapy	7
8			Premier Healthcare of North Vernon, LLC	North Vernon, IN				8
9			Premier Healthcare of Sheridan, LLC	Sheridan, IN				9
10			Premier Healthcare of Connersville, LLC	Connersville, IN				10
11								11
12								12
13								13
14								14
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21								21
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25								25
26								26
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28								28
29								29
30								30

Facility Name & ID Number

Gardenview Manor

0052456

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	David Cheplowitz	Shareholder	Administrative	50.00%	See Att Sch 7A	3.59	9%	Alloc Salary	\$ 15,794	17-7	1	
2	Barak Bayer	Shareholder	Administrative	50.00%	See Att Sch 7A	3.59	9%	Alloc Salary	15,794	17-7	2	
3	Sara Bayer	Relative	Clerical	0	See Att Sch 7A	3.59	9%	Alloc Salary	3,966	21-7	3	
4	Yocheved Bayer	Relative	Consultant	0.00	See Att Sch 7A			Consulting	6,750	19-3	4	
5											5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 42,304		13	

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor

0052456

Report Period Beginning:

1/1/2017

Ending: 2/31/2017

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Heat and Other Utilities	Census Days	428,856	12	\$ 6,472	\$ 38,477	\$ 581	1
2	6	Maintenance	Census Days	428,856	12	843	38,477	76	2
3	10	Nursing and Medical Records	Illinois Census Days	307,749	7	593,374	593,374	74,188	3
4	10	Nursing and Medical Records	Indiana Census Days	121,107	5	239,535	239,535	0	4
5	15	Emp Benefit Alloc-Healthcare	Illinois Census Days	307,749	7	99,203	38,477	12,403	5
6	15	Emp Benefit Alloc-Healthcare	Indiana Census Days	121,107	5	40,047		0	6
7	17	Administrative	Census Days	428,856	12	840,373	840,373	75,398	7
8	17	Administrative	Illinois Census Days	307,749	7	147,750	147,750	18,473	8
9	17	Administrative	Indiana Census Days	121,107	5	133,577	133,577	0	9
10	19	Professional Services	Census Days	428,856	12	49,430	38,477	4,435	10
11	20	Dues, Fees, Subs & Promo	Census Days	428,856	12	4,850	38,477	435	11
12	21	Clerical & Gen Office Expenses	Census Days	428,856	12	1,158,702	1,087,471	103,959	12
13	24	Travel and Seminar	Census Days	428,856	12	1,803	38,477	162	13
14	25	Other Admin. Staff Trans	Census Days	428,856	12	15,107	38,477	1,355	14
15	27	Emp Benefit Alloc-Gen Admin	Census Days	428,856	12	322,307	38,477	28,917	15
16	27	Emp Benefit Alloc-Gen Admin	Illinois Census Days	307,749	7	24,702	38,477	3,088	16
17	27	Emp Benefit Alloc-Gen Admin	Indiana Census Days	121,107	5	22,332		0	17
18	34	Rent-Facility & Grounds	Census Days	428,856	12	128,146	38,477	11,497	18
19	35	Equipment Rental	Census Days	428,856	12	14,538	38,477	1,304	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,843,091	\$ 3,042,080	\$ 336,271	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor

0052456

Report Period Beginning:

1/1/2017

Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Premier Healthcare Supplies, LLC

Street Address

8170 N. McCormick Blvd. Suite 137

City / State / Zip Code

Skokie, IL 60076

Phone Number

(847) 674-2800

Fax Number

(847) 674-4133

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10	Nursing and Medical Records	Revenue	12	\$ 65,860	\$	15,530	\$ 6,337	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				\$ 65,860	\$		\$ 6,337	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Gardenview Manor

0052456

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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		7	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	MB Financial Bank		X	Mortgage		4/30/2015	\$ 8,000,000	\$ 8,000,000	5/5/2020	variable	335,878	1					
2												2					
3												3					
4												4					
5												5					
Working Capital																	
6	MB Financial Bank		X	Line of Credit				1,188,464	8/1/2017	variable	62,244	6					
7												7					
8												8					
9	TOTAL Facility Related						\$ 8,000,000	\$ 9,188,464			\$ 398,122	9					
B. Non-Facility Related*																	
10												10					
11										Other Interest Expense	550	11					
12										Offset Interest Income	(88)	12					
13										Loan Cost Amortization	14,317	13					
14	TOTAL Non-Facility Related						\$	\$			\$ 14,779	14					
15	TOTALS (line 9+line14)						\$ 8,000,000	\$ 9,188,464			\$ 412,901	15					

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

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

(See instructions.)

SEE ACCOUNTANTS' PREPARATION REPORT

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

(See instructions.)

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 2016 report.		\$	54,170	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.)	2016	\$	55,561	2
3. Under or (over) accrual (line 2 minus line 1).		\$	1,391	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	58,609	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.		\$	60,000	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012		8
	2013		9
	2014	53,054	10
	2015	55,869	11
	2016	55,561	12

Accrual based on prior year tax bill.

Note: Adjusted beginning accrual for rounding difference

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2016	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor

0052456 Report Period Beginning:

1/1/2017 Ending:

12/31/2017

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 74,000 B. General Construction Type: Exterior Brick Frame Single Story 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).

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1			<u>2015</u>	<u>\$ 327,415</u>	1
2					2
3	TOTALS			<u>\$ 327,415</u>	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number **Gardenview Manor**# **0052456**

Report Period Beginning:

1/1/2017

Ending:

12/31/2017**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	213		2015	1974	\$ 5,198,585	\$	35	\$ 99,021	\$ 99,021	\$ 297,063	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		illuminated Outdoor Sign Installed In Concrete		2013	6,895		20	345	345	1,725	9
10		South Lot Ground Level Up, North Tear Out Asphalt Drive		2013	293,700		20	14,685	14,685	73,425	10
11		And Brick Wall And Put Dirt		2013			20				11
12		Removal Of Damaged Areas In Existing Stucco		2013	76,600		20	3,830	3,830	19,150	12
13		And Recoat With Dryvit		2013			20				13
14		New Drain, Waste And Vent Pvc Piping		2014	130,000		20	6,500	6,500	26,000	14
15		And New Water Supply Tubing		2014			20				15
16		New Gas Line From Mechanical Room		2014	8,700		20	435	435	1,740	16
17		To 4 Rooftop Heating Units		2014			20				17
18		Furnish & Install 4 13 Seer Rooftops, Ductwork		2014	75,600		20	3,780	3,780	15,120	18
19		& Install 4 Programmable Thermostats For All The Rooftops		2014			20				19
20		Installation Of New Light Fixtures: Pendant, Wall Mount:		2014	70,400		20	3,520	3,520	14,080	20
21		Bronze Aluminum Doors And Windows With Clear Glass		2014	180,363		20	9,018	9,018	36,072	21
22		Mirrors		2014	4,125		20	206	206	824	22
23		Replace Grease Trap		2014	4,200		20	210	210	840	23
24		Saw Cut 6 Rooms Break Out Haul Debris Concrete Chunks		2014	11,500		20	575	575	2,300	24
25		24 8'X8' Concrete Pads		2014	14,070		20	704	704	2,815	25
26		Concrete Sidewalk On North & East Side Of Building		2014	7,450		20	373	373	1,491	26
27		Breaking Out Of Concrete In 2 Bathrooms & 1 Sitting Area		2014	3,365		20	168	168	673	27
28		Carpet For Bedrms, Living Area, Lobby, Planks For Hallway		2014	37,441		20	1,872	1,872	7,488	28
29		Brick And Wooden Flooring		2014	16,899		20	845	845	3,380	29
30		Privacy Fence On East Side Of Building		2014	16,475		20	824	824	3,296	30
31		Indoor Doorguards, Door Contacts, Momentary Key Switch		2014	11,590		20	579	579	2,317	31
32		Toilets, Tanks, Seats,Faucets And Valves		2014	10,227		20	511	511	2,045	32
33		2 Split Systems, Thermostats, Ductwork Fireplaces Ptac Units		2014	8,581		20	429	429	1,716	33
34		Landscaping And Cleanup		2014	38,054		20	1,903	1,903	7,611	34
35		Bronze Cabinet Set In Concrete		2014	8,379		20	419	419	1,676	35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor

0052456

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	Frame And Dry Wall, Prep Hallways For Wallpaper	2014	29,550		20	1,478	\$ 1,478	\$ 5,911	37
38	Demo Walls And Ceilings, Frame All Walls	2014	117,500		20	5,875	5,875	23,500	38
39	Installation Exhaust Grill To Ptac Unit	2014	7,082		20	354	354	1,416	39
40	Nursing Home And Garage Painting	2014	5,035		20	252	252	1,008	40
41	Wallpaper, Paint And Wallpaper Hanging	2014	12,310		20	616	616	2,463	41
42	Hollow Metal Frames And Wooden Doors	2014	30,177		20	1,509	1,509	6,036	42
43	Paint ,etal Roofing Around Nursing Home	2014	12,760		20	638	638	2,552	43
44	Break Out Concrete In Garden Area & Entrance Door Stoop	2014	2,675		20	134	134	536	44
45	Acoustic Ceiling Tile And Grid	2014	30,986		20	1,549	1,549	6,197	45
46	Shower Faucets, Trims, Vaccum Brackets, Gender Sinks	2014	3,789		20	189	189	757	46
47	Window Treatments	2014	4,532		20	227	227	907	47
48	Security System	2014	28,704		20	1,435	1,435	5,740	48
49	30 Sprinkler Heads	2014	3,225		20	161	161	645	49
50	Installed One New Letter Wall Sign	2014	2,790		20	140	140	559	50
51	Installed 6" Dark Bronze Gutter	2014	3,141		20	157	157	628	51
52	B-Wing Nurse Call Station	2014	3,994		20	200	200	799	52
53	Installed Corian Countertop	2014	4,279		20	214	214	856	53
54	Installed Villa Door Closers, Grab Bars, Tiles, Doors	2014	3,375		20	169	169	676	54
55	Nurse Call Station	2014	5,052		20	253	253	1,011	55
56	Front Entrance Landscaping	2014	5,956		20	298	298	1,192	56
57	Installed New Sink In Salon	2014	6,200		20	310	310	1,240	57
58	Security System	2014	10,745		20	537	537	2,149	58
59	Repaired Air Compressor	2014	7,095		20	355	355	1,420	59
60	Security System	2014	10,290		20	515	515	2,059	60
61	Door Repairs	2014	7,380		20	369	369	1,476	61
62	Removed Concrete	2014	8,200		20	410	410	1,640	62
63	Door Repairs	2014	13,965		20	698	698	2,793	63
64	Door Repairs	2014	14,361		20	718	718	2,872	64
65	Therapy Room Carpeting	2014	15,855		20	793	793	3,171	65
66	Paving - Patchwork And Asphalt	2014	16,700		20	835	835	3,340	66
67	Hallway Handrails, Doors, Bathrm Sinks, Paint Therapy Rm	2014	18,410		20	921	921	3,683	67
68	Annunciator System	2014	57,201		20	2,860	2,860	11,440	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,736,513	\$		\$ 175,921	\$ 175,921	\$ 623,519	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor

0052456

Report Period Beginning:

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12/31/2017

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,736,513	\$		\$ 175,921	\$ 175,921	\$ 623,519	1
2	B-Wing Nurse Call Station	2014	3,346		20	335	335	1,339	2
3	8 Dining Metal Chairs	2015	3,150		20	158	158	474	3
4	Architectural Design And Contract	2015	33,390		20	1,670	1,670	5,010	4
5	Double Headed Led Lights Above Exit Lights	2015	3,700		20	185	185	555	5
6	2 Power Generators Load Test And Repair	2015	4,350		20	218	218	654	6
7	Install 2 Digital Duplex Speakerphones And Phone System	2015	20,390		20	1,020	1,020	3,060	7
8	Water/Fire Restoration - Fire Damaged Roof	2016	7,418		20	370	370	555	8
9	Repair Generator	2016	3,727		20	186	186	279	9
10	Replace Electrical from Gear to Front Office Panels	2016	18,975		20	949	949	1,423	10
11	Replaced Compressors	2016	11,650		20	583	583	874	11
12	Replace Cooking Exhaust Hood Filters	2017	3,440		20	86	86	86	12
13	New Generator	2017	3,912		20	98	98	98	13
14	Electrical Work - Replace conduit and wiring in Boiler Rm;	2017	48,311		20	1,208	1,208	1,208	14
15	Replace Breaker next to Transformer Pad; New Breaker								15
16	Box for Life Safety Systems; New 20 Circuit Electrical								16
17	Panel & 60 Amp 240 Volt Power Feed from Generator								17
18	Distribution Panel								18
19	Install New Heating Coil in Dining Room Unit	2017	5,400		20	135	135	135	19
20	Replace 2 Boiler Pumps and Motor	2017	4,999		20	125	125	125	20
21	Sewer Excavation	2017	4,287		20	214	214	214	21
22	Repair Generator	2017	5,497		20	137	137	137	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)		\$ 6,922,455	\$		\$ 183,598	\$ 183,598	\$ 639,745	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,922,455	\$		\$ 183,598	\$ 183,598	\$ 639,745	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9	Allocated from Premier HC Management	2013	2,233		20	111	111	468	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	TOTAL (lines 1 thru 33)		\$ 6,924,688	\$		\$ 183,709	\$ 183,709	\$ 640,213	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor

0052456

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	\$ 1,215,534	\$	\$ 154,189	\$ 154,189	10	\$ 416,707	71
72	Current Year Purchases	9,081		454	454	10	454	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,224,615	\$	\$ 154,643	\$ 154,643		\$ 417,161	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	N/A									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)	\$ 8,476,718	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 338,352	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 338,352	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,057,374	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor

0052456

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

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	<u>Allocated from Management Co.</u>				<u>11,497</u>			5
6								6
7	TOTAL				\$ 11,497			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12.	<u> </u> /2018	\$ <u> </u>
13.	<u> </u> /2019	\$ <u> </u>
14.	<u> </u> /2020	\$ <u> </u>

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

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

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

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

15. Is Movable equipment rental included in building rental? _____

YES NO

16. Rental Amount for movable equipment: \$ 15,560 Description: Nursing Equipment

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	<u>Allocated from Management Co.</u>			<u>1,304</u>	18
19					19
20					20
21	TOTAL		\$	\$ 1,304	21

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	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	39(3)	hrs	\$		\$	236,442	\$		\$	236,442	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs				87,929				87,929	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	10A(2),10A/39(3)	hrs				368,263		6,804		375,067	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39(2)	# of prescripts						248,879		248,879	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): <u>See Attached Scheule 16A</u>						26,349				26,349	13
14	TOTAL			\$		\$	718,983	\$	255,683	\$	974,666	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: Gardenview Manor
IDPH License ID Number: 0052456
Fiscal Year End: 12/31/2017

Schedule 16A

**XIV. Special Services
Line 13 Other Services**

Description	Schedule V	
	Line & Column	Reference
Description	Reference	Amount
Lab & Xray	39(3)	11,374
Outside MD Service-MCA	39(3)	14,975
Total - Line 13		26,349

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	\$ 11,070	\$ 11,078	1
2	Cash-Patient Deposits	6,214	6,214	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>1,104,219</u>)	4,044,632	4,044,632	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	51,030	51,030	6
7	Other Prepaid Expenses	32,800	32,800	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,145,746	\$ 4,145,754	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		327,415	13
14	Buildings, at Historical Cost		5,198,585	14
15	Leasehold Improvements, at Historical Cost	1,749,701	1,726,103	15
16	Equipment, at Historical Cost	832,480	1,224,615	16
17	Accumulated Depreciation (book methods)	(812,459)	(1,057,374)	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>	18,390	3,490,013	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,788,112	\$ 10,909,357	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,933,858	\$ 15,055,111	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,920,251	\$ 1,920,251	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(2,078)	(2,078)	28
29	Short-Term Notes Payable	1,188,464	1,188,464	29
30	Accrued Salaries Payable	139,984	139,984	30
31	Accrued Taxes Payable (excluding real estate taxes)	399,102	399,102	31
32	Accrued Real Estate Taxes(Sch.IX-B)		58,609	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule 17A</u>	610,493	610,493	36
37	<u>Due to Related Parties</u>	4,972,648	5,039,748	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,228,864	\$ 9,354,573	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,000,000	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)	\$	\$ 8,000,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,228,864	\$ 17,354,573	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,295,006)	\$ (2,299,462)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,933,858	\$ 15,055,111	48

Facility Name: Gardenview Manor
IDPH License ID Number: 0052456
Fiscal Year End: 12/31/2017

Schedule 17A

XV. Balance Sheet

Line 23 Other Assets (specify):

Description	Operating	After Consolidation
Loan Closing Costs	38,390	145,770
Accum. Amorization-Lo	(20,000)	(62,951)
Intangibles - GV Realty		1,596,400
Reserves/Escrows		1,810,794
Total - Line 23	18,390	3,490,013

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Accrued MDS Tax	86,016	86,016
Accrued Expenses	241,236	241,236
Accrued Bed Tax	53,834	53,834
Payroll Withholdings	229,407	229,407
Total - Line 36	610,493	610,493

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,776,783)	1
2	Restatements (describe):		2
3	Post closing adjustments	(25,065)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,801,848)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(493,158)	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)	\$ (493,158)	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)	\$ (3,295,006)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,971,092	1
2	Discounts and Allowances for all Levels	183,703	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,154,795	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	273,802	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 273,802	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	9,140	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)	\$ 9,140	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	88	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 88	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	424	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 424	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,438,249	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,259,527	31
32	Health Care	3,134,598	32
33	General Administration	1,606,452	33
B. Capital Expense			
34	Ownership	473,836	34
C. Ancillary Expense			
35	Special Cost Centers	1,132,201	35
36	Provider Participation Fee	324,793	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,931,407	40
41	Income before Income Taxes (line 30 minus line 40)**	(493,158)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (493,158)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 4,102,950	44
45	Private Pay - Net Inpatient Revenue	552,979	45
46	Medicare - Net Inpatient Revenue	2,300,577	46
47	Other-(specify) <u>Insurance</u>	87,890	47
48	Other-(specify) <u>Veterans</u>	110,399	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,154,795	49

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

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

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

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

Facility Name & ID Number Gardenview Manor

0052456

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	1,864	2,000	\$ 94,910	\$ 47.46	1
2	Assistant Director of Nursing	3,098	3,170	104,102	32.84	2
3	Registered Nurses	21,817	22,750	663,130	29.15	3
4	Licensed Practical Nurses	23,382	24,269	631,237	26.01	4
5	CNAs & Orderlies	68,670	71,513	871,025	12.18	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,979	6,838	99,631	14.57	8
9	Activity Director					9
10	Activity Assistants	6,249	6,878	75,441	10.97	10
11	Social Service Workers	3,032	3,432	60,293	17.57	11
12	Dietician					12
13	Food Service Supervisor	2,005	2,165	50,502	23.33	13
14	Head Cook					14
15	Cook Helpers/Assistants	31,355	32,831	300,065	9.14	15
16	Dishwashers					16
17	Maintenance Workers	3,969	4,113	66,630	16.20	17
18	Housekeepers	606	606	5,329	8.79	18
19	Laundry	304	304	2,858	9.40	19
20	Administrator	2,040	2,080	146,778	70.57	20
21	Assistant Administrator	32	32	960	30.00	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,246	12,906	252,967	19.60	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,909	2,058	30,161	14.66	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Sch 20A</u>	5,344	5,656	125,131	22.12	33
34	TOTAL (lines 1 - 33)	193,901	203,601	\$ 3,581,150 *	\$ 17.59	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	Monthly	\$ 13,724	L1, C3	35
36	Medical Director	Monthly	16,500	L9, C3	36
37	Medical Records Consultant	Monthly	1,906	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	15,864	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	Monthly	684	L11, C3	44
45	Social Service Consultant	Monthly	5,528	L12, C3	45
46	Other(specify) <u>Rehab Mgmt</u>	Monthly	22,000	L10a, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 76,206		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	539	\$ 26,760	L10, C3	50
51	Licensed Practical Nurses	23	1,149	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	562	\$ 27,909		53

SEE ACCOUNTANTS' PREPARATION REPORT

Gardenview Manor

Period Beginning **1/1/2017**
Period End **12/31/2017**

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	2,932	3,156	93,650	29.67
Transportation	2,290	2,378	29,047	12.21
Marketing	122	122	2,434	19.95
TOTAL	5,344	5,656	125,131	

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	
Troy Gibbs	Administrator	0	\$ 15,481	Workers' Compensation Insurance	\$ 130,585	IDPH License Fee	\$ 2,653	
Crystal Rickard	Administrator	0	131,297	Unemployment Compensation Insurance	55,665	Advertising: Employee Recruitment	11,716	
Jami Fouts	Asst Admin	0	960	FICA Taxes	266,044	Health Care Worker Background Check (Indicate # of checks performed <u>190</u>)	2,610	
				Employee Health Insurance	95,707	Patient Background Checks <u>203</u>	2,030	
				Employee Meals	170	Dues & Subscriptions	3,884	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Permits	25	
				Other Employee Benefits	5,978	IL Council on LTC	2,285	
				Physical Exams	3,429			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 147,738	TOTAL (agree to Schedule V, line 22, col.8)		\$ 557,578	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 25,638
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
N/A			\$			\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	3,930
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	Allocated from Management Co.	162
C. Professional Services							Entertainment Expense ()	
Vendor/Payee	Type	Amount					TOTAL (agree to Sch. V, line 24, col. 8)	
See Attached	Legal	\$ 36,172					\$ 4,092	
Richard Peelo & Associates, Inc	Accounting	2,100						
CohnReznick LLP	Accounting	13,885						
Plante Moran	Accounting	12,250						
Frost, Rittenberg & Rothblatt, P.C.	Accounting	616						
LTC	Med Billing & Data Processing	89,833						
Personnel Planners Inc	Unemployment Consultant	2,250						
Ability Network Inc	Data Processing	2,142						
ADP	Data Processing	1,653						
HDSI	Data Processing	4,000						
E-Solutions	Data Processing	4,771						
See Attached Schedule 21A		100,079						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 269,751					

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name: Gardenview Manor
IDPH License ID Number: 0052456
Fiscal Year End: 12/31/2017

Schedule 21A

XIX. Support Schedules
C. Professional Services

Vendor/Payee	Type	Amount
Change Healthcare	Data Processing	813
SourceTech	Data Processing	1,445
Matrixcare	Data Processing	39,824
Singer Networks	Data Processing	2,966
Paycor	Payroll Processing	25,747
Gibson Teldata Inc	Data Processing	328
Baver, Yocheved	Website Services	6,750
Terrill Consulting Services, Inc.	Billing Consultant	16,783
M & M Financial	Accounting/Tax	5,423
Total		100,079

Facility Name & ID Number Gardenview Manor# 0052456

Report Period Beginning:

1/1/2017

Ending:

12/31/2017**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. 2,285 IL Council on LTC
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 28,077 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 324,793
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? 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. \$ None Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out 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

SEE ACCOUNTANTS' PREPARATION REPORT