



Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

# 0024356 Report Period Beginning: 1/01/2017 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	262	Skilled (SNF)	262	95,630	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	262	TOTALS	262	95,630	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	59,786	14,518	7,296	81,600	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	59,786	14,518	7,296	81,600	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.33%**

**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

**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 06/29/1979

**J. Was the facility purchased or leased after January 1, 1978?**  
YES  Date 06/29/1979 NO

**K. Was the facility certified for Medicare during the reporting year?**  
YES  NO  If YES, enter number of beds certified 262 and days of care provided 5,517

Medicare Intermediary Wisconsin Physicians Service

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor N # 0024356 Report Period Beginning: 1/01/2017 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
	<b>A. General Services</b>										
1	Dietary	522,952	124,387	12,615	659,954		659,954		659,954		1
2	Food Purchase		504,115		504,115		504,115	1,824	505,939		2
3	Housekeeping	425,967	44,813	48,363	519,143		519,143	198	519,341		3
4	Laundry	139,212	28,076		167,288		167,288		167,288		4
5	Heat and Other Utilities			229,856	229,856		229,856	4,500	234,356		5
6	Maintenance	110,601	31,028	196,650	338,279		338,279	33,651	371,930		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	1,198,732	732,419	487,484	2,418,635		2,418,635	40,173	2,458,808		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			26,250	26,250		26,250	21,294	47,544		9
10	Nursing and Medical Records	5,732,450	393,702	108,421	6,234,573		6,234,573	14,730	6,249,303		10
10a	Therapy	740,578	11,854	107,369	859,801		859,801		859,801		10a
11	Activities	313,156	50,246	3,742	367,144		367,144	62	367,206		11
12	Social Services	135,313		2,291	137,604		137,604	20,567	158,171		12
13	CNA Training										13
14	Program Transportation			31,567	31,567		31,567		31,567		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	6,921,497	455,802	279,640	7,656,939		7,656,939	56,653	7,713,592		16
	<b>C. General Administration</b>										
17	Administrative	92,627		493,743	586,370		586,370	(127,820)	458,550		17
18	Directors Fees										18
19	Professional Services			485,399	485,399		485,399	(148,876)	336,523		19
20	Dues, Fees, Subscriptions & Promotions			63,470	63,470		63,470	(2,592)	60,878		20
21	Clerical & General Office Expenses	312,154	50,127	62,428	424,709		424,709	373,882	798,591		21
22	Employee Benefits & Payroll Taxes			1,815,167	1,815,167		1,815,167		1,815,167		22
23	Inservice Training & Education			2,565	2,565		2,565		2,565		23
24	Travel and Seminar			11,225	11,225		11,225	(116)	11,109		24
25	Other Admin. Staff Transportation			29,650	29,650		29,650	2,421	32,071		25
26	Insurance-Prop.Liab.Malpractice			329,688	329,688		329,688	80,250	409,938		26
27	Other (specify):*							88,511	88,511		27
28	<b>TOTAL General Administration</b>	404,781	50,127	3,293,335	3,748,243		3,748,243	265,660	4,013,903		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	8,525,010	1,238,348	4,060,459	13,823,817		13,823,817	362,486	14,186,303		29

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

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

## 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	
	<b>D. Ownership</b>											
30	Depreciation			200,333	200,333		200,333	277,001	477,334			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			61,807	61,807		61,807	380,435	442,242			32
33	Real Estate Taxes							720,727	720,727			33
34	Rent-Facility & Grounds			2,886,600	2,886,600		2,886,600	(2,768,510)	118,090			34
35	Rent-Equipment & Vehicles			47,300	47,300		47,300	5,522	52,822			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			3,196,040	3,196,040		3,196,040	(1,384,825)	1,811,215			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		266,439		266,439		266,439		266,439			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			596,551	596,551		596,551		596,551			42
43	Other (specify):*			660,487	660,487		660,487	(660,487)				43
44	<b>TOTAL Special Cost Centers</b>		266,439	1,257,038	1,523,477		1,523,477	(660,487)	862,990			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	8,525,010	1,504,787	8,513,537	18,543,334		18,543,334	(1,682,826)	16,860,508			45

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

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(423)	2		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	3,984	30		9
10	Interest and Other Investment Income	(2,800)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,208)	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				17
18	Fines and Penalties	100	43		18
19	Entertainment	(20,475)	43		19
20	Contributions	(14,065)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(420,000)	43		24
25	Fund Raising, Advertising and Promotional	(11,563)	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 Sch 5A	(443,760)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (910,210)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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)	(772,616)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (772,616)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,682,826)		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
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

<b>BHF USE ONLY</b>							
48		49		50		51	52

Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

ID# 0024356

Report Period Beginning: 1/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
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			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	<b>Total</b>	0	49

Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

0024356

12/31/2017

Schedule 5A

Schedule 5A

VI. ADJUSTMENT DETAIL

NON-ALLOWABLE EXPENSES

LINE 29 - Other

Description	Amount	Schedule V Reference
To disallow non-allowable seminar		24
To disallow X-Ray expense	(48,060)	43
To disallow Lab expense	(8,516)	43
To disallow Resident Personal Items	(5,581)	43
To disallow Lost Items	(110)	43
To disallow non-allowable Physicians Services	(39,000)	43
To disallow Marketing Expense	(60,932)	43
To disallow Public Relations	(16,929)	43
To disallow Gifts/Donations	(2,297)	43
To offset Other Income against Office Expenses	(580)	21
To disallow Legal Fees	(430)	19
To disallow Consolidated Billing	(11,851)	43
To disallow Management Fees	(244,536)	17
To disallow COPE Dues	(2,252)	20
To disallow Marketing Consulting	(1,250)	19
To disallow Seminar Cost	(450)	24
To disallow non -allowale licenses	(986)	20
<b>Total</b>	<b>(443,760)</b>	

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residen# 0024356

Report Period Beginning:

1/01/2017

Ending:

12/31/2017

## 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	(423)	0	2,247	0	0	0	0	0	0	0	0	1,824	2
3	Housekeeping	0	0	198	0	0	0	0	0	0	0	0	198	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	3,011	4,500	0	0	0	0	0	0	0	0	7,511	5
6	Maintenance	0	0	30,640	0	0	0	0	0	0	0	0	30,640	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(423)</b>	<b>3,011</b>	<b>37,585</b>	<b>0</b>	<b>40,173</b>	<b>8</b>							
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	21,294	0	0	0	0	0	0	0	0	21,294	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	14,730	0	0	0	0	0	0	0	0	14,730	11
12	Social Services	0	0	62	0	0	0	0	0	0	0	0	62	12
13	CNA Training	0	0	20,567	0	0	0	0	0	0	0	0	20,567	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	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>56,653</b>	<b>0</b>	<b>56,653</b>	<b>16</b>							
	<b>C. General Administration</b>													
17	Administrative	0	0	(87,285)	0	0	0	0	0	0	0	0	(87,285)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	25,776	31,028	0	0	0	0	0	0	0	0	56,804	19
20	Fees, Subscriptions & Promotions	0	200	446	0	0	0	0	0	0	0	0	646	20
21	Clerical & General Office Expenses	0	403	374,060	0	0	0	0	0	0	0	0	374,463	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	334	0	0	0	0	0	0	0	0	334	24
25	Other Admin. Staff Transportation	0	0	2,421	0	0	0	0	0	0	0	0	2,421	25
26	Insurance-Prop.Liab.Malpractice	0	79,104	1,146	0	0	0	0	0	0	0	0	80,250	26
27	Other (specify):*	0	0	88,511	0	0	0	0	0	0	0	0	88,511	27
28	<b>TOTAL General Administration</b>	<b>0</b>	<b>105,483</b>	<b>410,661</b>	<b>0</b>	<b>516,144</b>	<b>28</b>							
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(423)</b>	<b>108,494</b>	<b>504,899</b>	<b>0</b>	<b>612,970</b>	<b>29</b>							

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Resider # 0024356 Report Period Beginning: 1/01/2017 Ending: 12/31/2017

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	3,984	267,000	6,017	0	0	0	0	0	0	0	0	277,001	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,800)	383,235	0	0	0	0	0	0	0	0	0	380,435	32
33	Real Estate Taxes	0	720,727	0	0	0	0	0	0	0	0	0	720,727	33
34	Rent-Facility & Grounds	0	(2,880,000)	111,490	0	0	0	0	0	0	0	0	(2,768,510)	34
35	Rent-Equipment & Vehicles	0	0	5,522	0	0	0	0	0	0	0	0	5,522	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>1,184</b>	<b>(1,509,038)</b>	<b>123,029</b>	<b>0</b>	<b>(1,384,825)</b>	<b>37</b>							
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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):*	(467,211)	0	0	0	0	0	0	0	0	0	0	(467,211)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(467,211)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(467,211)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(466,450)</b>	<b>(1,400,544)</b>	<b>627,928</b>	<b>0</b>	<b>(1,239,066)</b>	<b>45</b>							

**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
Chester Plodzien	10			Seneca Building		
Eva Dimas Family LP	90			Limited Partnership	Des Plaines	Lessor
		See Schedule 6A				

**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)		
1	V	5	Repairs and Maintenance	\$	Seneca Building Limited Partnership	100.00%	\$ 3,011	\$ 3,011	1
2	V	19	Professional Fees		Seneca Building Limited Partnership	100.00%	25,776	25,776	2
3	V	20	Licenses		Seneca Building Limited Partnership	100.00%	200	200	3
4	V	21	Bank Charges		Seneca Building Limited Partnership	100.00%	403	403	4
5	V	26	Mortgage Insurance		Seneca Building Limited Partnership	100.00%	59,791	59,791	5
6	V	26	Property Insurance		Seneca Building Limited Partnership	100.00%	19,313	19,313	6
7	V	30	Depreciation		Seneca Building Limited Partnership	100.00%	267,000	267,000	7
8	V	32	Loan Amortization		Seneca Building Limited Partnership	100.00%	6,690	6,690	8
9	V	32	Interest	181	Seneca Building Limited Partnership	100.00%		(181)	9
10	V	32	Interest		Seneca Building Limited Partnership	100.00%	376,726	376,726	10
11	V	33	Real Estate Taxes		Seneca Building Limited Partnership	100.00%	621,727	621,727	11
12	V	33	Real Estate Taxes - Appeal		Seneca Building Limited Partnership	100.00%	99,000	99,000	12
13	V	34	Rent Facility & Grounds	2,880,000	Seneca Building Limited Partnership	100.00%		(2,880,000)	13
14	Total		\$ 2,880,181				\$ 1,479,637	\$ * (1,400,544)	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	2 Food	\$	Butterfield Health Care Group, Inc.	0.00%	\$ 2,247	\$	2,247	15
16	V	3 Housekeeping		Butterfield Health Care Group, Inc.	0.00%	198		198	16
17	V	5 Utilities		Butterfield Health Care Group, Inc.	0.00%	4,500		4,500	17
18	V	6 Repairs & Maintenance		Butterfield Health Care Group, Inc.	0.00%	30,640		30,640	18
19	V	9 Medical Director		Butterfield Health Care Group, Inc.	0.00%	21,294		21,294	19
20	V	11 Nursing		Butterfield Health Care Group, Inc.	0.00%	14,730		14,730	20
21	V	12 Activities		Butterfield Health Care Group, Inc.	0.00%	62		62	21
22	V	13 Social Services		Butterfield Health Care Group, Inc.	0.00%	20,567		20,567	22
23	V	17 Administrative Costs	204,000	Butterfield Health Care Group, Inc.	0.00%	116,715		(87,285)	23
24	V	19 Professional Services		Butterfield Health Care Group, Inc.	0.00%	31,028		31,028	24
25	V	20 Dues, Fees & Subscriptions		Butterfield Health Care Group, Inc.	0.00%	446		446	25
26	V	21 Clerical & General Office exp.		Butterfield Health Care Group, Inc.	0.00%	374,060		374,060	26
27	V	23 Training & Education		Butterfield Health Care Group, Inc.	0.00%				27
28	V	24 Travel & Seminar		Butterfield Health Care Group, Inc.	0.00%	334		334	28
29	V	25 Auto Expense		Butterfield Health Care Group, Inc.	0.00%	2,421		2,421	29
30	V	26 Insurance		Butterfield Health Care Group, Inc.	0.00%	1,146		1,146	30
31	V	27 Employee Benefits General & Admin.		Butterfield Health Care Group, Inc.	0.00%	88,511		88,511	31
32	V	30 Depreciation		Butterfield Health Care Group, Inc.	0.00%	6,017		6,017	32
33	V	32 Interest		Butterfield Health Care Group, Inc.	0.00%				33
34	V	34 Rent Building		Butterfield Health Care Group, Inc.	0.00%	111,490		111,490	34
35	V	35 Equipment Rental		Butterfield Health Care Group, Inc.	0.00%	5,522		5,522	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 204,000			\$ 831,928	\$ *	627,928	39

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

**Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence**

0024356

12/31/2017

**Schedule 6A**

**Page 6, Schedule VII, Part A: Related Nursing Home**

<b>Name</b>	<b>City</b>
Butterfield Health Care II, Inc. - Meadowbrook Manor	Naperville
Butterfield Health Care, Inc. - Meadowbrook Manor	Bolingbrook
Butterfield Health Care of LaGrange, Inc.	LaGrange

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor # 0024356 Report Period Beginning: 1/01/2017 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	Chester Plodzien	Owner / Officer	Administrative	10.00	0	40	100.00	Mgmt. Fee	\$ 42,000	17(3)	1
2	Chris Vangel	Administrative	Administrative	0.00	0	8	20.00	Mgmt. Fee	48,240	17(3)	2
3	Nick Vangel	Administrative	Administrative	0.00	0	8	20.00	Mgmt. Fee	50,400	17(3)	3
4	Dorothy Vangel	Administrative	Administrative	78.00	0	8	20.00	Mgmt. Fee	50,400	17(3)	4
5	Katherine Hocuk	Administrative	Administrative	0.00	0	8	20.00	Mgmt. Fee	58,167	17(3)	5
6	Emy Plodzien	DON	Nursing	0.00	0	40	100.00	Salary	95,149	10(1)	6
7	Mark Hocuk	Administrator	Administrative	0.00	57,010	0	0.00	N/A		N/A	7
8	Chris Vangel	Administrative	Administrative	0.00	88,426	0	0.00	Mgmt. Fee	35,726	19	8
9	Nick Vangel	Administrative	Administrative	0.00	36,211	0	0.00	Mgmt. Fee	14,630	19	9
10	Katherine Hocuk	Administrative	Administrative	0.00	11,303	0	0.00	Mgmt. Fee	4,567	19	10
11											11
12											12
13								TOTAL	\$ 399,279		13

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

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

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Resid # 0024356 Report Period Beginning: 1/01/2017 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 Butterfield Health Care Group, Inc.  
 Street Address 640 North River Road Suite 106  
 City / State / Zip Code Naperville, IL. 60563  
 Phone Number (331) 472-4500  
 Fax Number (331) 472-4510

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	2	Food	Resident Days	283,567	4	\$ 7,810	\$ 81,600	\$ 2,247	1	
2	3	Housekeeping	Resident Days	283,567	4	688	81,600	198	2	
3	5	Utilities	Resident Days	283,567	4	15,639	81,600	4,500	3	
4	6	Repairs & Maintenance	Resident Days	283,567	4	106,477	83,516	81,600	30,640	4
5	9	Medical Director	Resident Days	283,567	4	74,000	81,600	21,294	5	
6	11	Nursing	Resident Days	283,567	4	51,189	51,189	81,600	14,730	6
7	12	Activities	Resident Days	283,567	4	215	81,600	62	7	
8	13	Social Services	Resident Days	283,567	4	71,472	71,472	81,600	20,567	8
9	17	Administrative Costs	Resident Days	283,567	4	405,597	81,600	116,715	9	
10	19	Professional Services	Resident Days	283,567	4	107,825	81,600	31,028	10	
11	20	Dues,Fees & Subscriptions	Resident Days	283,567	4	1,550	81,600	446	11	
12	21	Clerical & General Office exp.	Resident Days	283,567	4	1,299,889	1,176,721	81,600	374,060	12
13	23	Training & Education	Resident Days	283,567	4		81,600	0	13	
14	24	Travel & Seminar	Resident Days	283,567	4	1,161	81,600	334	14	
15	25	Auto Expense	Resident Days	283,567	4	8,412	81,600	2,421	15	
16	26	Insurance	Resident Days	283,567	4	3,983	81,600	1,146	16	
17	27	Employee Benefits General &Admin.	Resident Days	283,567	4	307,583	81,600	88,511	17	
18	30	Depreciation	Resident Days	283,567	4	20,910	81,600	6,017	18	
19	32	Interest	Resident Days	283,567	4		81,600	0	19	
20	34	Rent Building	Resident Days	283,567	4	387,439	81,600	111,490	20	
21	35	Equipment rental	Resident Days	283,567	4	19,189	81,600	5,522	21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,891,028	\$ 1,382,898	\$ 831,928	25	

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First Merit - First Bank		X	Mortgage	\$70,810.00	6/15/09	\$ 10,800,000	\$ 11,814,326	6/15/2039	0.6100	\$ 376,726	1								
2												2								
3												3								
4	First Merit - First Bank		X	Amortization of mortgage costs							6,690	4								
5												5								
<b>Working Capital</b>																				
6	First Merit - First Bank		X	Line of Credit	Interest Only	05/15/04	2,000,000	1,694,643	05/30/2018	Variable	58,860	6								
7	West Suburban Bank		X	Working Capital	\$4,119.00	01/25/06	600,000	63,601	02/01/2017	0.0668	560	7								
8	See Page 9A						105,988	34,034			2,387	8								
9	TOTAL Facility Related				\$74,929.00		\$ 13,505,988	\$ 13,606,604			\$ 445,223	9								
<b>B. Non-Facility Related*</b>																				
10									Interest Income		(2,800)	10								
11												11								
12												12								
13									Real Estate Entity Interest Income		(181)	13								
14	TOTAL Non-Facility Related						\$	\$			\$ (2,981)	14								
15	TOTALS (line 9+line14)						\$ 13,505,988	\$ 13,606,604			\$ 442,242	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 59,791 Line # 26

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

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

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor N # 0024356 Report Period Beginning: 1/01/2017 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	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1										1									
2										2									
3										3									
4										4									
5										5									
6		x	Interest on Credit Cards							272									
7										7									
8		X	Car Purchase	\$1,726.60	4/06/15	75,988	28,679			1,678									
8a		X	Bus Purchase	\$681.64	10/29/14	30,000	5,355	10/30/2018	0.0425	437									
9	<b>TOTAL Facility Related</b>			\$2,408.24		\$ 105,988	\$ 34,034			\$ 2,387									
<b>B. Non-Facility Related*</b>																			
10										10									
11										11									
12										12									
13										13									
14	<b>TOTAL Non-Facility Related</b>					\$ 0	\$ 0			\$ 0									
15	<b>TOTALS (line 9+line14)</b>					\$ 105,988	\$ 34,034			\$ 2,387									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A 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.)

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

**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.		\$	<b>745,000</b>	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.)		\$	<b>669,631</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(75,369)</b>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>701,988</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>99,000</b>	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. <b>TOTAL REFUND \$ <u>4,892</u> For <u>13</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<b>(4,892)</b>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>720,727</b>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	<b>478,299</b>	8
	2013	<b>814,516</b>	9
	2014	<b>713,137</b>	10
	2015	<b>728,508</b>	11
	2016	<b>669,619</b>	12

Based on prior years' tax bills.

Real Estate Tax Payments

2016 \$669,618.99 X 1.0483 = 701,961.58

Use= \$701,988

<b>FOR BHF USE ONLY</b>			
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.**

**2016 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residen COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0024356

CONTACT PERSON REGARDING THIS REPORT Allan S. Gabrys

TELEPHONE 331-472-4500 FAX #: (847) 827-5796

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

Enter the tax index number and real estate tax assessed for 2016 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 2016.

(A)	(B)	(C)	(D) <u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>09-20-400-033-0000</u>	<u>Seneca Nursing Home</u>	\$ <u>669,618.99</u>	\$ <u>669,618.99</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>669,618.99</u></u>	\$ <u><u>669,618.99</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        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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

**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: 106,300 B. General Construction Type: Exterior Brick/Drywall Frame Fire-proof brick Number of Stories 5

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).

Blank lines for listing other business entities.

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:

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Facility, 110,000, 1979, \$ 273,400, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 110,000, (blank), \$ 273,400, 3.

**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	252		1979	1979	\$ 4,087,968	\$	40	\$ 102,999	\$ 102,999	\$ 3,859,384	4
5			1979	1979	337,653		40	8,441	8,441	324,441	5
6	10		1985	1985	226,649		40	6,475	6,475	210,438	6
7											7
8											8
	<b>Improvement Type**</b>										
9	Improvements		1979		6,000		N/A				9
10	Audit Adjustment		1979		2,779		40	69	69	2,663	10
11	Audit Adjustment		1981		90,599		40	2,265	2,265	44,412	11
12	Improvements		1988		8,536		31.5	271	271	7,882	12
13	Improvements		1989		7,785		31.5			7,785	13
14	Improvements		1989		9,621		15			9,621	14
15	Improvements		1991		18,843		15			18,843	15
16	Improvements		1992		61,618		20			61,618	16
17	Improvements Adjusted to equal Capoitai Rate Audi		1993		4,500		20			4,500	17
18	Improvements		1993		36,719		40	917	917	22,008	18
19	Improvements		1994		16,738		40	418	418	9,823	19
20	Improvements Adjusted to equal Capoitai Rate Audi		1994		7,133		40			7,133	20
21	Improvements Adjusted to equal Capoitai Rate Audi		1995		6,055		40			6,055	21
22	Improvements		1995		87,711		40	2,156	2,156	48,528	22
23	Brick work		1996		3,040		20			3,040	23
24	Roof Replacement		1996		1,465		20			1,465	24
25	FACIA, Overhang Renovation		1996		75,200		39	1,902	1,902	50,906	25
26	Hot Water heater		1996		16,084		39	417	417	8,963	26
27	Insulation		1997		38,770		39	994	994	20,377	27
28	Roofing		1997		5,875		39	150	150	3,075	28
29	Refurbishing of hallways and patient rooms		1997		59,595		20	1,256	1,256	59,595	29
30	Tile		1997		20,696		20	434	434	20,696	30
31	Electrical improvements		1997		4,112		20	79	79	4,112	31
32	Plumbing Improvements		1997		3,773		20	92	92	3,773	32
33	Basement remodeling		1998		13,578		20	679	679	13,240	33
34	smoke dampers		1998		2,235		20	112	112	2,184	34
35	Circulating pump		1998		2,630		20	132	132	2,574	35
36	Fire alarm system		1998		4,715		20	236	236	4,602	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

Facility Name &amp; ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

# 0024356

Report Period Beginning:

1/01/2017 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	Compressor	1998	\$ 7,653	\$	20	\$ 382	\$ 382	\$ 7,449	37
38	Boiler Valve	1998	3,233		20	162	162	3,159	38
39	Window Glazing	1998	2,566		20	128	128	2,496	39
40	Landscaping	1998	977		20	48	48	936	40
41	Patio Brick	1998	2,590		20	130	130	2,535	41
42	Ceiling Tiles	1998	2,233		20	112	112	3,029	42
43	Window Treatments	1998	2,470		20	124	124	2,418	43
44	Sliding Doors	1999	854		20	43	43	795	44
45	Air Conditioning improvements	1999	685		20	34	34	629	45
46	Code Alert Wandering System	1999	511		20	26	26	481	46
47	Elevator upgrade	1999	50,000		20	2,500	2,500	46,250	47
48	Roof Improvements	1999	3,567		20	178	178	3,290	48
49	Hallway renovation-ceiling tile,wiring,painting , doors & tile	2000	40,411		39	1,036	1,036	18,249	49
50	Elevators	2000	20,000		39	513	513	9,128	50
51	hallway renovation-Labor	2000	9,048		39	232	232	4,089	51
52	Hallway Renovation- materials. Painting and labor	2000	7,303		39	187	187	3,282	52
53	Painting- labor	2000	2,859		39	73	73	1,281	53
54	windows	2000	91,557		39	2,348	2,348	40,210	54
55	Automatic Doors	2000	1,985		39	51	51	907	55
56	Painting - Labor	2000	11,630		39	298	298	5,178	56
57	Furnace Room Improvements	2001	3,259		39	84	84	1,410	57
58	Third floor remodeling	2001	72,480		39	1,858	1,858	30,188	58
59	fourth floor remodeling	2001	64,481		39	1,653	1,653	26,516	59
60	remodeling	2001	5,768		39	148	148	2,461	60
61	Window Systems	2001	8,059		39	207	207	3,510	61
62	Renovation Floor 2 & 5, balance of floor 3&4	2002	340,426		39	8,729	8,729	127,147	62
63	Renovation floor 1, residual of floor 2 & 5	2002	181,976		39	4,666	4,666	70,185	63
64	Building Signs	2002	1,449		39	37	37	566	64
65	Beauty Parlor	2002	681		39	17	17	257	65
66	Alarm	2002	893		39	23	23	357	66
67	Door Enunciator	2002	1,944		39	50	50	777	67
68	2nd Floor Renovation	2003	87,417		39	2,241	2,241	31,565	68
69	Exterior Rehab - Dryvit	2003	23,197		39	595	595	8,381	69
70	TOTAL (lines 4 thru 69)		\$ 6,322,837	\$		\$ 159,407	\$ 159,407	\$ 5,302,847	70

\*\*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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 6,322,837	\$		\$ 159,407	\$ 159,407	\$ 5,302,847	1
2	Exterior Rehab - Dryvit	2003	36,728		39	942	942	13,268	2
3	Fuel Tank	2003	16,616		39	426	426	6,000	3
4	Alarm System	2003	35,000		39	897	897	12,635	4
5	Kitchen Repairs	2003	2,005		39	51	51	944	5
6	Parking lot repairs	2003	2,155		39	55	55	693	6
7	Door Hardware	2003	1,354		39	35	35	504	7
8	Carpet for offices	2003	1,468		39	38	38	534	8
9	Landscaping	2003	6,386		39	164	164	2,310	9
10	Rebuild Kitchen Stairwell	2003	1,580		39	41	41	577	10
11	Grab bars	2003	1,102		39	28	28	394	11
12	Water Heater & Storage Tanks	2003	13,634		39	350	350	4,930	12
13	Landscaping	2004	11,953		15	797	797	10,582	13
14	Dialysis room	2004	3,188		27.5	116	116	1,565	14
15	Air handler	2004	8,529		27.5	310	310	4,185	15
16	Back entrance renovation	2004	4,104		27.5	149	149	2,012	16
17	Building face resurfacing	2004	47,218		27.5	1,717	1,717	23,180	17
18	Chimney inducer	2004	32,366		27.5	1,177	1,177	15,889	18
19	Dialysis room	2004	13,645		27.5	496	496	6,696	19
20	Floor renovation	2004	78,376		27.5	2,850	2,850	38,475	20
21	Tunner cleaning	2004	1,260		27.5	46	46	621	21
22	Refuse disposal	2004	5,012		27.5	182	182	2,457	22
23	Roofing	2004	14,500		27.5	527	527	7,115	23
24	Security System	2004	59,500		27.5	2,164	2,164	29,214	24
25	Water heater & storage tank	2004	20,208		27.5	735	735	9,922	25
26	Painting	2004	3,510		27.5	128	128	1,728	26
27	Pump	2004	4,922		27.5	179	179	2,416	27
28	Remodeling 2nd floor Transitional Care Unit Capital Audit	2006	74,660		27.5	2,715	2,715	31,223	28
29	Compressor	2006	13,495		27.5	490	490	5,635	29
30	Parking lot and sidewalk renovation	2006	16,730		27.5	608	608	6,992	30
31	Chiller Capital Audit reduce total by 10,900	2007	88,100		15	5,873	5,873	61,667	31
32	Paving Patched Capital Audit reduce total by \$5,500	2008	2,800		20	140	140	1,330	32
33	First floor remodel-painting,drywall,wiring,carpeting C A	2008	541,763		27.5	19,700	19,700	167,450	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,486,704	\$		\$ 203,533	\$ 203,533	\$ 5,775,990	34

\*\*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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 7,486,704	\$		\$ 203,533	\$ 203,533	\$ 5,775,990	1
2	Landscaping - Patio	2009	26,289		20	1,314	1,314	11,169	2
3	1st&2nd remodel -drywall, wiring, carpeting, plumbing	2009	337,622		27.5	12,277	12,277	104,355	3
4	Sprinkler System	2010	17,840		27.5	649	649	4,868	4
5	Resident Rooms Carpeting	2010	12,649		5			12,649	5
6	Nursing Home Roof	2010	164,704		27.5	5,989	5,989	44,918	6
7	Remodeling the Nursing Station	2010	8,802		27.5	320	320	2,400	7
8	Repairs to the facilities Exterior Wall	2010	61,080		27.5	2,221	2,221	16,657	8
9	Remodeling to the Bathrooms	2010	104,830		27.5	3,812	3,812	28,590	9
10	Second floor remodel-painting,drywall,wiring,carpeting	2010	107,704		27.5	3,917	3,917	29,377	10
11	Remodeling of the Lounge (Club Room)	2010	61,118		27.5	2,222	2,222	16,665	11
12	Landscaping - Patio	2010	4,062		27.5	148	148	1,110	12
13	Fire Place Damper and Access Doore	2010	5,550		27.5	202	202	1,514	13
14	Laundry&Kitchen remodel-painting,drywall,wiring,carpeting	2010	23,246		27.5	845	845	6,338	14
15	Remodeling of the Nursing station 3rd & 4th floor wiring	2011	23,106		27.5	840	840	5,880	15
16	drywall								16
17	Remodeling Patient rooms- Tile,drywall,wiring, painting , &	2011	43,325		27.5	1,575	1,575	11,025	17
18	Plumbing								18
19	Replacing the ceiling tiles in bulding	2011	8,053		27.5	293	293	2,051	19
20	Remodeling the 2nd floor hallways with new tile	2011	5,158		27.5	188	188	1,316	20
21	Improvements to the facility boiler system Paragon Mechanical	2011	155,802		27.5	5,666	5,666	39,662	21
22	Blacktop work in front of the facility	2011	16,946		27.5	616	616	4,312	22
23	Remmdeling the Bathrooms, & Common Showers-plumbing	2011	144,376		27.5	5,250	5,250	36,750	23
24	wiring,tiles, drywall								24
25	Improvements to the facility exterior wall	2011	75,491		27.5	2,745	2,745	19,215	25
26	Building improvemts -carpeting, wiring, doors	2011	4,364		27.5	159	159	1,113	26
27	The 2nd floor Addition	2012	33,736		27.5	1,227	1,227	6,748	27
28	Remodeling to the the Shower Areas	2012	50,390		27.5	1,832	1,832	10,076	28
29	the EIFS System over Elevators	2012	89,825		27.5	3,266	3,266	17,963	29
30	Ceiling Titles	2012	6,227		27.5	226	226	1,243	30
31	Second Floor Rooms Remodeling	2012	8,371		27.5	304	304	1,672	31
32	Improvements to the facility boiler system Paragon Mechanical	2012	19,596		27.5	713	713	3,921	32
33	First Floor Dining Room Carpet	2012	14,459		27.5	526	526	2,893	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,121,425	\$		\$ 262,875	\$ 262,875	\$ 6,222,440	34

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

Facility Name &amp; ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

# 0024356

Report Period Beginning:

1/01/2017 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	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 9,121,425	\$		\$ 262,875	\$ 262,875	\$ 6,222,440	1
2	Remodeling to the Nursing Station	2012	13,625		27.5	495	495	2,723	2
3	Remodeling to the Nursing Station	2012	100,644		27.5	3,660	3,660	20,130	3
4	Signs for the Patients Rooms	2012	4,130		27.5	150	150	825	4
5	Bathroom Remodeling in the Basement	2012	3,089		27.5	112	112	616	5
6	Room Remodeling	2012	20,313		27.5	739	739	4,064	6
7	Install Fire Damper	2012	74,645		27.5	2,714	2,714	14,927	7
8	Compressor in the Kitchen	2012	7,324		27.5	266	266	1,463	8
9	Sealing Coating	2012	2,200		27.5	80	80	440	9
10	Replacement of Fogged Windows	2012	4,490		27.5	163	163	897	10
11	Masonry work to Building	2012	43,000		27.5	1,564	1,564	8,602	11
12	2nd Floor remodeling to Bookeeping & Therapy Rooms	2012	199,483		27.5	7,254	7,254	32,283	12
13	Remodeling to thre 2nd floor Bathroom	2012	11,044		27.5	402	402	1,808	13
14	Upgrade the Sprinkler System	2013	13,935		27.5	507	507	2,281	14
15	Etectrical work in the Boiler Room	2013	4,559		27.5	166	166	747	15
16	Chiller Repairs	2013	125,701		27.5	4,571	4,571	20,569	16
17	Remodeling to the Fire Dampers	2013	42,683		27.5	1,552	1,552	6,984	17
18	Repairs Transformer	2013	18,519		27.5	673	673	3,029	18
19	First Floor Dining Room - Electrical, Tile, Paint etc	2013	182,195		27.5	6,625	6,625	29,813	19
20	Administrative Office Remodeling	2013	10,387		27.5	378	378	1,701	20
21	Parking Lot Resurface and Stripe	2013	64,000		15	4,267	4,267	19,201	21
22	Dinning Room Remodel -2nd and 5th Floor Electrical work	2013	84,428		27.5	3,070	3,070	10,745	22
23	Paint, Drywall, Design fees	2013							23
24	Chiller Repairs -vondor Paragon	2014	5,350		27.5	194	194	679	24
25	Flooring for rooms on 3rd and 4th Floor Century Tile,		81,129		27.5	2,950	2,950	10,325	25
26	Labor and Materials	2014							26
27	Resident Rooms Remodels - Built in Cabinets 4 rooms 5th FL	2014	42,970		27.5	1,562	1,562	5,467	27
28	Sprinkler System Labor and Supplyhouse Sprinkler		19,923		27.5	724	724	2,534	28
29	Remodel the DON & Therapy Office Built in Cabinets	2014	9,858		27.5	358	358	1,253	29
30	Dampers/Air Handler Repairs	2014	8,318		5	1,664	1,664	5,824	30
31	Gas Line Repairs	2015	10,217		15	681	681	1,703	31
32	Dining Rooms Remodel 2-5 Floors Dry Wall, electrical,	2015	90,767		27.5	3,301	3,301	8,252	32
33	Cabinets, Painting, Demo, Wallcovering								33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,420,351	\$		\$ 313,717	\$ 313,717	\$ 6,442,325	34

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

Facility Name &amp; ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

# 0024356

Report Period Beginning:

1/01/2017 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	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 10,420,351	\$		\$ 313,717	\$ 313,717	\$ 6,442,325	1
2	Parking Lot Resurface & Stripe	2015	9,463		15	631	631	1,577	2
3	Chiller Repairs Plumbing and Motor	2015	18,241		15	1,216	1,216	3,040	3
4	Residents Rooms upgrade- Built in Cabinets	2015	45,550		27.5	1,656	1,656	4,140	4
5	Fire Alarm Systems - 2nd, 3rd, 4th &5th floor Dampers,	2015	120,463		27.5	4,380	4,380	10,950	5
6	Engineering of System dry wall repair, Fire Alarm Panel								6
7	Laundry Room Project - Blueprints, Permits, Labor, Material	2015	9,537		27.5	347	347	867	7
8	Relocation of Room								8
9									9
10	Install Automatic Door Equipment	2016	24,996		27.5	909	909	1,363	10
11	Install Fire Alarm System	2016	12,160		27.5	442	442	663	11
12	Install Built in Cabinets on First and Five Floors	2016	106,800		27.5	3,884	3,884	5,826	12
13									13
14	Nursing Station Remodeling Granite Stone	2016	3,000		15	200	200	300	14
15	Dining Rooms Remodel 2-5 Floors Dry Wall, electrical,	2016	9,820		27.5	357	357	536	15
16	Light fixtures, Tiles, Wallcovering								16
17	Parking Lot Resurface & Stripe	2016	66,841		15	4,456	4,456	6,684	17
18	Compressor	2016	18,450		15	1,230	1,230	1,845	18
19	Fire Alarm Systems - 2nd, 3rd, 4th &5th floor Dampers,	2016	83,312		27.5	3,030	3,030	4,545	19
20									20
21	5th Floor Clu Room -Drawings Demolition, Wall Vinyl	2017	60,747		10	3,037	3,037	3,037	21
22	painting, electric,plumbing								22
23	Upgrades of Corridors - Tile, Carpet Electrical, Labor	2017	62,717		10	3,136	3,136	3,136	23
24	Replacement of the Chiller Compressor	2017	18,450		5	1,845	1,845	1,845	24
25	Upgrades to the facility Laundry Room - Drawings, Permits	2017	157,754		10	7,888	7,888	7,888	25
26	Fire Alarm , labor for Demolation, Painting Plumbing,								26
27	electrical, framing, Water Lines, concrete								27
28									28
29									29
30									30
31									31
32									32
33	<b>Current Booked Depreciation</b>			105,457			(105,457)		33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,248,652	\$ 105,457		\$ 352,361	\$ 246,904	\$ 6,500,567	34

\*\*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	\$ 363,066	\$ 66,263	\$ 66,263	\$	3-15 yrs.	\$ 237,415	71
72	Current Year Purchases	44,267	4,431	4,431		5 yrs.	4,331	72
73	Fully Depreciated Assets	643,282				5-15 yrs.	643,282	73
74	Alloated from BHC fees& bldg	134,000		30,097	30,097	5	34,760	74
75	TOTALS	\$ 1,184,615	\$ 70,694	\$ 100,791	\$ 30,097		\$ 919,788	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	Bus	2000 Ford Bus	2007	\$ 24,501	\$	\$	\$	4 yrs.	\$ 24,501	76
77	Van	E-150 Ford Wheelchair Van	2012	36,923				4 yrs.	36,923	77
78	Bus	2007 Ford Bus	2014	39,010	7,802	7,802		5 yrs.	27,307	78
79	Car	2015 Mercedes	2015	81,901	16,380	16,380		5 yrs.	40,950	79
80	TOTALS			\$ 182,335	\$ 24,182	\$ 24,182	\$		\$ 129,681	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)	\$ 12,889,002	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 200,333	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 477,334	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 277,001	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,550,036	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	Facility - Lounge	\$ 67,511	92
93	Facility - Fire Alarm System	6,385	93
94	Bldg Co. - Lounge	23,282	94
95		\$ 97,178	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.

**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	Allocated from Management Company				111,490			5
6	Parking Lot		N/A		6,600			6
7	TOTAL				\$ 118,090			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.	_____ /2018	\$ N/A
13.	_____ /2019	\$ N/A
14.	_____ /2020	\$ N/A

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 N/A.

N/A

N/A

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

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

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

YES  NO

16. Rental Amount for movable equipment: \$ 52,822 Description: \$480 Water Soft, \$19,216 Copier, \$17,574 Bed Rentals, \$10,030 Medical Equip, Allocation Home \$5,522

(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	N/A		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

**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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10A, C1	hrs	\$ 212,680	58	\$ 2,462		58	\$ 215,142	1
2	Licensed Speech and Language Development Therapist	L10A, C1	hrs	97,269	12	3,180		12	100,449	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C1,C2	hrs	430,629	39	2,315	11,854	39	444,798	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39,C2	# of prescrpts				266,439		266,439	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapy</u>	L10A, C3			552	34,303		552	34,303	12
13	Other (specify):									13
14	<b>TOTAL</b>			\$ 740,578	661	\$ 42,260	\$ 278,293	661	\$ 1,061,131	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.

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Reside # 0024356 Report Period Beginning: 1/01/2017 Ending: 12/31/2017  
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2017 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 239,654	\$ 386,714	1
2	Cash-Patient Deposits	45,440	45,440	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	5,667,346		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	508,004	556,416	6
7	Other Prepaid Expenses	58,966	58,966	7
8	Accounts Receivable (owners or related parties)	1,614,714	2,294,748	8
9	Other(specify): <u>See SCH17C</u>	49,160	1,469,970	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 8,183,284	\$ 4,812,254	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		273,400	13
14	Buildings, at Historical Cost		7,706,693	14
15	Leasehold Improvements, at Historical Cost	2,239,069	3,541,959	15
16	Equipment, at Historical Cost	1,218,644	1,366,950	16
17	Accumulated Depreciation (book methods)	(1,952,240)	(7,550,036)	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 (spe <u>Loan Cost Amort</u>		163,347	22
23	Other(specify): <u>CIP</u>	73,896	97,178	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,579,369	\$ 5,599,491	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,762,653	\$ 10,411,745	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 3,384,008	\$ 3,403,659	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,262,505	1,262,505	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	558,829	558,829	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		701,988	32
33	Accrued Interest Payable		31,013	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See SCH17C</u>	252,429	261,096	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 5,457,771	\$ 6,219,090	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	1,792,278	1,792,278	39
40	Mortgage Payable		11,814,326	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,792,278	\$ 13,606,604	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 7,250,049	\$ 19,825,694	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,512,604	\$ (9,413,949)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,762,653	\$ 10,411,745	48

\*(See instructions.)

Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence  
0024356  
12/31/2017

**Schedule 17C**

XV. Balance Sheet

A. Current Assets	Operating	After Consolidation
Line 9 -Other		
Delinquent Assmt. & Penalties	(6,651)	(6,651)
Payroll Advance	796	796
Due From Residents	2,792	2,792
Other Receivables	1,081	1,081
Refund Clearing	41,886	41,886
Payroll Clearing	9,049	9,049
Garnishment	207	207
Mortgage Insurance Premium		62,431
Prepaid Property Ins. Escrow		27,931
Pepaid Property Tax Escrow		803,012
Reserve-Non Critical Repairs		28,860
Reserve-Capital Replacement		498,576
	49,160	1,469,970

C. Current Liabilities	Operating	After Consolidation
Line 36 -Other Current Liabilities		
Accrued Expenses	5,913	14,580
Due to Third Party Payor		
Due to PA Audit Settlement	415,317	415,317
Due to/From BCBS	135,591	135,591
Due to/from Commercial Ins	(26,175)	(26,175)
Accrued IDPA Assessment	37,793	37,793
Accrued 401(K) Matching	51,119	51,119
401K Withholding	64,489	64,489
Sales Tax Pyable		
State Corp. Income Tax		
Professional Liability Insurance	314,223	314,223
Due to/from Butterfield HC Group	(763,759)	(763,759)
Due to/from Meadowbrook (NAP)	694	694
Due to/from LaGrange	17,224	17,224
	252,429	261,096

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,998,926</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	(2)	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,998,924</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(486,320)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(486,320)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>	<b>Rounding</b>		<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>2,512,604</b>	<b>24</b> *

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

Facility Name &amp; ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursin; # 0024356 Report Period Beginning: 1/01/2017

Ending: 12/31/2017

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 17,626,407	1
2	Discounts and Allowances for all Levels	(1,643,342)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 15,983,065	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,684,324	6
7	Oxygen	69,134	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,753,458	8
<b>C. Other Operating Revenue</b>			
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	3,074	13
14	Non-Patient Meals	423	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	224,368	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	7,252	19
20	Radiology and X-Ray	46,240	20
21	Other Medical Services	35,754	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 317,111	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,800	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,800	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Vending Income</u>		28
28a	<u>Other Income</u>	580	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 580	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 18,057,014	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,418,635	31
32	Health Care	7,656,939	32
33	General Administration	3,748,243	33
<b>B. Capital Expense</b>			
34	Ownership	3,196,040	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	926,926	35
36	Provider Participation Fee	596,551	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 18,543,334	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(486,320)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (486,320)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 9,643,680	44
45	Private Pay - Net Inpatient Revenue	2,559,695	45
46	Medicare - Net Inpatient Revenue	1,904,691	46
47	Other-(specify) <u>Private Insurance</u>	241,803	47
48	Other-(specify) <u>Hospice</u>	1,633,196	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 15,983,065	49

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

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

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

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

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence # 0024356 Report Period Beginning: 1/01/2017 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	1,975	2,160	\$ 95,149	\$ 44.05	1
2	Assistant Director of Nursing	2,015	2,188	88,232	40.33	2
3	Registered Nurses	48,884	61,180	1,913,346	31.27	3
4	Licensed Practical Nurses	22,327	27,384	701,431	25.61	4
5	CNAs & Orderlies	88,196	143,808	1,981,469	13.78	5
6	CNA Trainees					6
7	Licensed Therapist	17,181	19,166	740,578	38.64	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,969	2,168	42,149	19.44	9
10	Activity Assistants	19,519	21,486	271,007	12.61	10
11	Social Service Workers	7,552	7,855	135,313	17.23	11
12	Dietician					12
13	Food Service Supervisor	4,490	4,843	94,721	19.56	13
14	Head Cook	2,382	2,606	40,016	15.36	14
15	Cook Helpers/Assistants	2,716	3,108	43,002	13.84	15
16	Dishwashers	29,418	31,604	345,213	10.92	16
17	Maintenance Workers	5,600	6,019	110,601	18.38	17
18	Housekeepers	39,302	42,756	425,967	9.96	18
19	Laundry	13,772	14,926	139,212	9.33	19
20	Administrator	1,927	2,160	92,627	42.88	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,069	17,247	312,154	18.10	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	3,493	3,865	54,959	14.22	31
32	Other Health C: <u>SCH20A</u>	28,779	32,953	897,864	27.25	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	357,566	449,482	\$ 8,525,010 *	\$ 18.97	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	290	\$ 12,615	C1,L3	35
36	Medical Director	Monthly	26,250	C9,L3	36
37	Medical Records Consultant	119	6,552	C10,L3	37
38	Nurse Consultant	385	22,385	C10,L3	38
39	Pharmacist Consultant	Monthly	20,662	C10,L3	39
40	Physical Therapy Consultant	365	65,109	C10a,L3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	44	2,352	C11,L3	44
45	Social Service Consultant	35	2,291	C12, L2	45
46	Other(specify) <u>MDS Consultant</u>	Monthly	28,120	C10,L3	46
47	<u>Religious</u>	28	1,390	C11,L3	47
48				C10,L3	48
49	TOTAL (lines 35 - 48)	1,266	\$ 187,726		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	98	\$ 8,027		50
51	Licensed Practical Nurses	456	21,285		51
52	Certified Nurse Assistants/Aides	109	1,390		52
53	TOTAL (lines 50 - 52)	663	\$ 30,702		53

Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

0024356

12/31/2017

Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Nurse Supv	1,869	2,215	85,366	38.54
MDS Coordinator	7,780	8,843	305,410	34.54
Nursing Admin	6,924	7,776	210,710	27.10
Rehab Director	2,125	2,366	117,250	49.56
Restorative Aide	10,081	11,753	179,128	15.24
Total	28,779	32,953	897,864	27.25



**Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence**

**Provider #: 0024356**  
**1/01/2017 to 12/31/2017**

**Schedule 21A**

XIX. SUPPORT SCHEDULE

C. Professional Services

Life Safety Resources, LLC	Life Safety	2,914
Anthony's Mobile Fingerprinting	Human Resources	180
Pinnacle Quality Insight	Employee Inservice Program	610
McCabe Kirshner P.C.	Capitive Insurannce	5,000
Joint Commission	Professional Services	5,690
Language Line Services	Professional Services	103
Current Technologies	Professional Services	155
Personnel Planners	Unemployment	1,351
AGA World Partners	IT Consulting	52,637
Ignite Post Acute Solutions	Marketing Consulting	1,250
Polsineli Shughart PC	Legal - Employees & residents	26,679
Hamilton Thies Lorch & Hagnell LLP	Corporate Matters LOC	6,695
Cook County Department of Revenue	Administrative Hearing	1,311
David Schaefer Architect P.C.	Architect	1,200
Markoff Law Firm & Grabowski Law Center	Collection	430
PMR Law LLC	City of DePlaines Court Cost	3,000
Sher LLP	HUD Services	3,660
Total for Schedule 21A		<u>112,865</u>
Total Per Schedule 3 Line 19 Column 3		485,399
Allocated from Building Company	Accounting	17,756
Allocated from Building Company	Legal	7,338
Allocated from Building Company	Other Professional Fees	682
Allocated from BHC Management Fees		31,028
To disallow non-allowable legal fees		(430)
To disallow Marketing Consulting		(1,250)
To disallow Management Fees		(204,000)
Total Per Schedule 3 Line 19 Column 8		336,523







Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

Provider #: 0024356  
 1/01/2017 to 12/31/2017

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS	LOCATION	FEE
	N/A					
TOTAL						\$ -

**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. ICLTC - \$ 6,825
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5 Yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 86,006 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. \$ 596,551  
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 423
- (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. \$ 0
  - c. What percent of all travel expense relates to transportation of nurses and patients? N/A
  - d. Have vehicle usage logs been maintained? Adequate records have been maintained.
  - 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? 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? 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

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	522,952	124,387	12,615	659,954	0	659,954	0	659,954
2. Food Purchase	0	504,115	0	504,115	0	504,115	1,824	505,939
3. Housekeeping	425,967	44,813	48,363	519,143	0	519,143	198	519,341
4. Laundry	139,212	28,076	0	167,288	0	167,288	0	167,288
5. Heat and Other Utilities	0	0	229,856	229,856	0	229,856	4,500	234,356
6. Maintenance	110,601	31,028	196,650	338,279	0	338,279	33,651	371,930
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,198,732	732,419	487,484	2,418,635	0	2,418,635	40,173	2,458,808
9. Medical Director	0	0	26,250	26,250	0	26,250	21,294	47,544
10. Nursing & Medical Records	5,732,450	393,702	108,421	6,234,573	0	6,234,573	14,730	6,249,303
10a. Therapy	740,578	11,854	107,369	859,801	0	859,801	0	859,801
11. Activities	313,156	50,246	3,742	367,144	0	367,144	62	367,206
12. Social Services	135,313	0	2,291	137,604	0	137,604	20,567	158,171
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	31,567	31,567	0	31,567	0	31,567
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	6,921,497	455,802	279,640	7,656,939	0	7,656,939	56,653	7,713,592
17. Administrative	92,627	0	493,743	586,370	0	586,370	-127,820	458,550
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	485,399	485,399	0	485,399	-148,876	336,523
20. Fees, Subscriptions & Promotion	0	0	63,470	63,470	0	63,470	-2,592	60,878
21. Clerical & General Office	312,154	50,127	62,428	424,709	0	424,709	373,882	798,591
22. Employee Benefits & Payroll	0	0	1,815,167	1,815,167	0	1,815,167	0	1,815,167
23. Inservice Training & Education	0	0	2,565	2,565	0	2,565	0	2,565
24. Travel and Seminar	0	0	11,225	11,225	0	11,225	-116	11,109
25. Other Admin. Staff Trans	0	0	29,650	29,650	0	29,650	2,421	32,071
26. Insurance-Prop.Liab.Malpractice	0	0	329,688	329,688	0	329,688	80,250	409,938
27. Other (specify)*	0	0	0	0	0	0	88,511	88,511
28. Total General Adminis	404,781	50,127	3,293,335	3,748,243	0	3,748,243	265,660	4,013,903
29. Total General Administrative	8,525,010	1,238,348	4,060,459	13,823,817	0	13,823,817	362,486	14,186,303
30. Depreciation	0	0	200,333	200,333	0	200,333	277,001	477,334
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	61,807	61,807	0	61,807	380,435	442,242
33. Real Estate	0	0	0	0	0	0	720,727	720,727
34. Rent - Facility & Grounds	0	0	2,886,600	2,886,600	0	2,886,600	-2,768,510	118,090
35. Rent - Equipment & Vehicles	0	0	47,300	47,300	0	47,300	5,522	52,822
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	3,196,040	3,196,040	0	3,196,040	-1,384,825	1,811,215
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	266,439	0	266,439	0	266,439	0	266,439
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Other (specify):*	0	0	596,551	596,551	0	596,551	0	596,551
43. Other (specify):*	0	0	660,487	660,487	0	660,487	-660,487	0
44. Total Special Cost Ce	0	266,439	1,257,038	1,523,477	0	1,523,477	-660,487	862,990
45. Grand Total	8,525,010	1,504,787	8,513,537	18,543,334	0	18,543,334	-1,682,826	16,860,508

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	239,654	386,714
2. Cash - Patient Deposits	45,440	45,440
3. Accounts & Notes Recievable	5,667,346	5,667,346
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	508,004	556,416
7. Other Prepaid Expenses	58,966	58,966
8. Accounts Receivable-Owner/Related Party	1,614,714	2,294,748
9. Other (specify):	49,160	1,469,970
10. Total current assets	8,183,284	10,479,600
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	273,400
14. Buildings, at Historical Cost	0	7,706,693
15. Leasehold Improvements, Historical Cost	2,239,069	3,541,959
16. Equipment, at Historical Cost	1,218,644	1,366,950
17. Accumulated Depreciation (book methods)	-1,952,240	-7,550,036
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	163,347
23. other (specify):	73,896	97,178
24. Total Long-Term Assets	1,579,369	5,599,491
25. Total Assets	9,762,653	16,079,091
CURRENT LIABILITIES		
26. Accounts Payable	3,384,008	3,403,659
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	1,262,505	1,262,505
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	558,829	558,829
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	701,988
33. Accrued Interest Payable	0	31,013
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	252,429	261,096
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	5,457,771	6,219,090
LONG TERM LIABILITES		
39.Long-Term Notes Payable	1,792,278	1,792,278
40.Mortgage Payable	0	11,814,326
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	1,792,278	13,606,604
46.Total Liabilities	7,250,049	19,825,694
47.Total Equity	2,512,604	-3,746,603
48.Total Liabilities and Equity	9,762,653	16,079,091

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	17,626,407
2. Discounts and Allowances for all Levels	-1,643,342
Subtotal - Inpatient Care	15,983,065
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,684,324
7. Oxygen	69,134
Subtotal - Ancillary Revenue	1,753,458
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	3,074
14. Non-Patient Meals	423
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	224,368
18. Sale of Supplies to Non-Patients	0
19. Laboratory	7,252
20. Radiology and X-Ray	46,240
21. Other Medical Services	35,754
22. Laundry	0
Subtotal - Other Operating Revenue	317,111
24. Contributions	0
25. Interest and Other Investments Income	2,800
Subtotal - Non-Operating Revenue	2,800
27. Other Revenue (specify):	0
28. Other Revenue (specify):	580
Subtotal - Other Revenue	580
30. Total Revenue	18,057,014
31. General Services	2,418,635
32. Health Care	7,656,939
33. General Administration	3,748,243
34. Ownership	3,196,040
35. Special Cost Centers	926,926
35. Provider Participation Fee	596,551
37. Other	0
40. Total Expenses	18,543,334
41. Income Before Income Taxes	-486,320
42. Income Taxes	0
43. Net Income or Loss for the Year	-486,320