

Facility Name & ID Number Parkway Manor

0047886 Report Period Beginning: 10/1/16 Ending: 9/30/17

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	131	Skilled (SNF)	131	47,815	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	131	TOTALS	131	47,815	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	12,889	9,481	15,324	37,694	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,889	9,481	15,324	37,694	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.83%

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 03/01/06

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 131 and days of care provided 12,917

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: 9/30/2017 Fiscal Year: 9/30/2017

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/16 Ending: 9/30/17

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	309,310	29,955	19,558	358,823		358,823	(41,607)	317,216		1
2	Food Purchase		347,692		347,692		347,692	(43,506)	304,186		2
3	Housekeeping	207,540	45,276		252,816		252,816	(29,438)	223,378		3
4	Laundry	51,490	13,082		64,572		64,572	(7,518)	57,054		4
5	Heat and Other Utilities			185,769	185,769		185,769	(21,631)	164,138		5
6	Maintenance	81,362	23,786	88,853	194,001		194,001	(22,589)	171,412		6
7	Other (specify):*										7
8	TOTAL General Services	649,702	459,791	294,180	1,403,673		1,403,673	(166,289)	1,237,384		8
	B. Health Care and Programs										
9	Medical Director										9
10	Nursing and Medical Records	3,131,059	279,748	28,362	3,439,169		3,439,169	(152,897)	3,286,272		10
10a	Therapy										10a
11	Activities	92,165	9,044		101,209		101,209	(25,307)	75,902		11
12	Social Services	76,503			76,503		76,503		76,503		12
13	CNA Training										13
14	Program Transportation			5,612	5,612		5,612	(434)	5,178		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,299,727	288,792	33,974	3,622,493		3,622,493	(178,638)	3,443,855		16
	C. General Administration										
17	Administrative	70,991			70,991		70,991		70,991		17
18	Directors Fees							2,852	2,852		18
19	Professional Services			406,334	406,334		406,334	(21,568)	384,766		19
20	Dues, Fees, Subscriptions & Promotions			28,968	28,968		28,968	(3,148)	25,820		20
21	Clerical & General Office Expenses	135,812	40,347	71,202	247,361		247,361	(2,087)	245,274		21
22	Employee Benefits & Payroll Taxes			867,829	867,829		867,829	(38,066)	829,763		22
23	Inservice Training & Education			9,465	9,465		9,465		9,465		23
24	Travel and Seminar			503	503		503		503		24
25	Other Admin. Staff Transportation			5,613	5,613		5,613		5,613		25
26	Insurance-Prop.Liab.Malpractice			58,254	58,254		58,254	4,500	62,754		26
27	Other (specify):*										27
28	TOTAL General Administration	206,803	40,347	1,448,168	1,695,318		1,695,318	(57,517)	1,637,801		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,156,232	788,930	1,776,322	6,721,484		6,721,484	(402,444)	6,319,040		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number

Parkway Manor

#0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

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			188,930	188,930		188,930	418,119	607,049			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			(3)	(3)		(3)	255,183	255,180			32
33	Real Estate Taxes							178,582	178,582			33
34	Rent-Facility & Grounds			791,880	791,880		791,880	(791,880)				34
35	Rent-Equipment & Vehicles			12,121	12,121		12,121		12,121			35
36	Other (specify):* Mort Ins							40,983	40,983			36
37	TOTAL Ownership			992,928	992,928		992,928	100,987	1,093,915			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			45,443	45,443		45,443		45,443			38
39	Ancillary Service Centers	1,566,376	533,854	101,376	2,201,606		2,201,606		2,201,606			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			2,160	2,160		2,160	(1,966)	194			41
42	Provider Participation Fee			209,077	209,077		209,077		209,077			42
43	Other (specify):* See Att Sch 4A	56,816		669,680	726,496		726,496	(628,413)	98,083			43
44	TOTAL Special Cost Centers	1,623,192	533,854	1,027,736	3,184,782		3,184,782	(630,379)	2,554,403			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,779,424	1,322,784	3,796,986	10,899,194		10,899,194	(931,836)	9,967,358			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Parkway Manor

Period Beginning 10/1/16

Period End 9/30/17

Schedule 4A

V. Cost Center Expenses

		Cost Per General Ledger				Reclass- ification	Reclassified Total	Adjust- ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					5	6
		1	2	3	4						
	Ancillary Expense										
	E. Special Cost Centers										
43	Other (specify):*				0		0		0		
	Laboratory/Expenses			61,301	61,301		61,301		61,301		
	Radiology Expenses			36,782	36,782		36,782		36,782		
	Non-Allowable Expenses	56,816		571,597	628,413		628,413	(628,413)	0		
					0		0		0		
					0		0		0		
	TOTAL Other Special C	56,816	0	669,680	726,496	0	726,496	(628,413)	98,083		

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	(865)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,391)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1	30		9
10	Interest and Other Investment Income	(815)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(3,000)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(25,291)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(435,164)	43		24
25	Fund Raising, Advertising and Promotional	(120,042)	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	(559,345)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,160,912)		\$	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)	229,076		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 229,076		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (931,836)		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

Parkway Manor

ID# 0047886

Report Period Beginning: 10/1/16

Ending: 9/30/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow Marketing Wages	\$ (56,816)	43	1
2	Disallow R/E Entity HUD Audit	(14,060)	19	2
3	Disallow AL Expenses-Dietary	(41,607)	1	3
4	Disallow AL Expenses-Food	(42,641)	2	4
5	Disallow AL Expenses-Housekeeping	(29,438)	3	5
6	Disallow AL Expenses-Laundry	(7,518)	4	6
7	Disallow AL Expenses-Utilities	(21,631)	5	7
8	Disallow AL Expenses-Maintenance	(22,589)	6	8
9	Disallow AL Expenses-Nursing	(152,897)	10	9
10	Disallow AL Expenses-Activities	(25,307)	11	10
11	Disallow AL Expenses-Program Transportation	(434)	14	11
12	Disallow AL Expenses-Licenses & Fees	(400)	20	12
13	Disallow AL Expenses-Telephone	(2,183)	21	13
14	Disallow AL Expenses-Employee Benefits	(38,066)	22	14
15	Disallow AL Expenses-Insurance	(9,435)	26	15
16	Disallow AL Expenses-Depreciation Expense	(33,166)	30	16
17	Disallow AL Expenses-Interest Expense	(34,973)	32	17
18	Disallow AL Expenses-Real Estate Tax Expense	(24,218)	33	18
19	Offset Vending Income Against Expense	(1,966)	41	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(559,345)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

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	(41,607)	0	0	0	0	0	0	0	0	0	0	(41,607)	1
2	Food Purchase	(43,506)	0	0	0	0	0	0	0	0	0	0	(43,506)	2
3	Housekeeping	(29,438)	0	0	0	0	0	0	0	0	0	0	(29,438)	3
4	Laundry	(7,518)	0	0	0	0	0	0	0	0	0	0	(7,518)	4
5	Heat and Other Utilities	(21,631)	0	0	0	0	0	0	0	0	0	0	(21,631)	5
6	Maintenance	(22,589)	0	0	0	0	0	0	0	0	0	0	(22,589)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(166,289)	0	0	0	0	0	0	0	0	0	0	(166,289)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(152,897)	0	0	0	0	0	0	0	0	0	0	(152,897)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(25,307)	0	0	0	0	0	0	0	0	0	0	(25,307)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(434)	0	0	0	0	0	0	0	0	0	0	(434)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(178,638)	0	0	0	0	0	0	0	0	0	0	(178,638)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	2,852	0	0	0	0	0	0	0	0	0	2,852	18
19	Professional Services	(39,351)	3,723	14,060	0	0	0	0	0	0	0	0	(21,568)	19
20	Fees, Subscriptions & Promotions	(3,400)	2	250	0	0	0	0	0	0	0	0	(3,148)	20
21	Clerical & General Office Expenses	(2,183)	64	32	0	0	0	0	0	0	0	0	(2,087)	21
22	Employee Benefits & Payroll Taxes	(38,066)	0	0	0	0	0	0	0	0	0	0	(38,066)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(9,435)	0	13,935	0	0	0	0	0	0	0	0	4,500	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(92,435)	6,641	28,277	0	(57,517)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(437,362)	6,641	28,277	0	(402,444)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/16 Ending: 9/30/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(33,165)	0	451,284	0	0	0	0	0	0	0	0	418,119	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(35,788)	0	290,971	0	0	0	0	0	0	0	0	255,183	32
33	Real Estate Taxes	(24,218)	0	202,800	0	0	0	0	0	0	0	0	178,582	33
34	Rent-Facility & Grounds	0	0	(791,880)	0	0	0	0	0	0	0	0	(791,880)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	40,983	0	0	0	0	0	0	0	0	40,983	36
37	TOTAL Ownership	(93,171)	0	194,158	0	100,987	37							
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(1,966)	0	0	0	0	0	0	0	0	0	0	(1,966)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(628,413)	0	0	0	0	0	0	0	0	0	0	(628,413)	43
44	TOTAL Special Cost Centers	(630,379)	0	0	0	0	0	0	0	0	0	0	(630,379)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,160,912)	6,641	222,435	0	(931,836)	45							

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None	N/A	Unlimited Development, Inc (UDI)		See Page 6 Supplemental		
		Community Living Options, Inc. (CLO)				
		See Page 6 Supplemental for specific homes				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	18 Director Fees	\$	Unlimited Development, Inc.	100.00%	\$ 2,852	\$ 2,852	1	
2	V	19 Professional Fees		Unlimited Development, Inc.	100.00%	3,723	3,723	2	
3	V	20 Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	2	2	3	
4	V	21 General Admin Expense		Unlimited Development, Inc.	100.00%	64	64	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		\$			\$ 6,641	\$ *	6,641	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning: 10/1/16

Ending: 9/30/17

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	19 Professional Fees	\$	Marion Williamson County Parkway, LLC	N/A	\$ 14,060	\$	14,060	15
16	V	20 Dues, Fees, Subs & Prom		Marion Williamson County Parkway, LLC	N/A	250		250	16
17	V	21 Clerical & General Office Exp		Marion Williamson County Parkway, LLC	N/A	32		32	17
18	V	26 Property Insurance		Marion Williamson County Parkway, LLC	N/A	13,935		13,935	18
19	V	30 Depreciation		Marion Williamson County Parkway, LLC	N/A	451,284		451,284	19
20	V	32 Interest Expense	472	Marion Williamson County Parkway, LLC	N/A	291,443		290,971	20
21	V	33 Property Taxes		Marion Williamson County Parkway, LLC	N/A	202,800		202,800	21
22	V	34 Facility Rent	791,880	Marion Williamson County Parkway, LLC	N/A			(791,880)	22
23	V	36 Mortgage Insurance		Marion Williamson County Parkway, LLC	N/A	40,983		40,983	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 792,352			\$ 1,014,787	\$ *	222,435	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Unlimited Development, Inc. (UDI)	100%	River Hills Manor	Keokuk, IA				1
2	Unlimited Development, Inc. (UDI)	100%			River Hills Estates	Keokuk, IA	Retirement living ce	2
3	Unlimited Development, Inc. (UDI)	100%			River Hills Inn	Keokuk, IA	Assisted living facili	3
4	Unlimited Development, Inc. (UDI)	100%			Centralia East McCorn	Galesburg	Lessor	4
5	Unlimited Development, Inc. (UDI)	100%			Galesburg North Semi	Galesburg	Lessor	5
6	Unlimited Development, Inc. (UDI)	100%			Jerseyville North State	Galesburg	Lessor	6
7	Unlimited Development, Inc. (UDI)	100%			Shelbyville Route 128,	Galesburg	Lessor	7
8	Unlimited Development, Inc. (UDI)	100%			Marion Willimason Co	Galesburg	Lessor	8
9	Unlimited Development, Inc. (UDI)	100%			Leroy South Buck, LL	Galesburg	Lessor	9
10	Unlimited Development, Inc. (UDI)	100%			2245 Seminary Street,	Galesburg	Lessor	10
11	Unlimited Development, Inc. (UDI)	100%			Pittsfield Lowry, LLC	Galesburg	Lessor	11
12	Unlimited Development, Inc. (UDI)	100%			Pekin El Camino, LLC	Galesburg	Lessor	12
13	Unlimited Development, Inc. (UDI)	100%			Abingdon West Marti	Galesburg	Lessor	13
14	Unlimited Development, Inc. (UDI)	100%			Keokuk Village Circle	Galesburg	Lessor	14
15	Unlimited Development, Inc. (UDI)	100%			The Kensington	Galesburg	Supportive Living	15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/16 Ending: 9/30/17

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See Attached Schedule 7A								\$ 2,852	L18, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 2,852		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending: 9/30/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Unlimited Development, Inc.

Street Address

285 S Farnham

City / State / Zip Code

Galesburg, IL 61401

Phone Number

(309) 343-1550

Fax Number

(309) 343-2857

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	18	Director Fees	Weighted Avail Bed Days 528,155	21	\$ 31,500	\$	47,815	\$ 2,852	1
2	19	Professional Fees	Weighted Avail Bed Days 528,155	21	41,123		47,815	3,723	2
3	20	Dues, Licenses and Subs	Weighted Avail Bed Days 528,155	21	25		47,815	2	3
4	21	General Admin Expense	Weighted Avail Bed Days 528,155	21	703		47,815	64	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				\$ 73,351	\$		\$ 6,641	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

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**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Cambridge Realty Capital						\$	\$			\$	1						
2	LTD. of Illinois		X	Facility purchase	\$32,468.00	6/1/12	7,801,200	7,163,277	7/1/2047	3.5500	256,470	2						
3				SNF portion								3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$32,468.00		\$ 7,801,200	\$ 7,163,277			\$ 256,470	9						
B. Non-Facility Related*																		
10	Cambridge Realty Capital			Facility purchase -AL Portion	\$4,427.00	6/1/12	1,063,800	976,811	7/1/2047	3.5500	34,973	10						
11	LTD. of Illinois										Miscellaneous Interest Exp	(3)						
12											Disallow AL Int Exp	(34,973)						
13											Int Income Offset	(1,287)						
14	TOTAL Non-Facility Related				\$4,427.00		\$ 1,063,800	\$ 976,811			\$ (1,290)	14						
15	TOTALS (line 9+line14)						\$ 8,865,000	\$ 8,140,088			\$ 255,180	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 40,983 Line # 36

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

(See instructions.)

SEE ACCOUNTANTS' PREPARATION REPORT

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

(See instructions.)

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.		\$	150,657	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	\$	201,819	2
3. Under or (over) accrual (line 2 minus line 1).		\$	51,162	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	151,638	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.)			(24,218)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	178,582	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	121,074	8	
	2013	123,541	9	
	2014	127,916	10	
	2015	200,540	11	
	2016	201,819	12	
This facility was purchased from an unrelated for-profit entity during 2006. A tax exemption has not yet been obtained.				
Amount accrued includes the taxes for 9 months based on fiscal year end. Estimate is based on prior year tax bill.				
Real estate taxes reported on Sch V line 33 have been reduced by an allocation of expenses relating to ALC services based on as estimated 12%. See Att Sch 22A. Taxes paid during year represents the entire 2016 bill.				
				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

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Parkway Manor COUNTY Williamson

FACILITY IDPH LICENSE NUMBER 0047886

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>06-10-301-042</u>	<u>RE-SUB OF PARCELS E, G & J</u>	\$ <u>134,504.68</u>	\$ <u>118,364.12</u>
2. _____	<u>OF IL CENTRE SUB. BE PT OF</u>	\$ _____	\$ _____
3. _____	<u>PARCEL E, THE WEST 3.93</u>	\$ _____	\$ _____
4. _____	<u>AC OF THE E 6.60</u>	\$ _____	\$ _____
5. <u>06-10-100-014</u>	<u>E 595' OF S 141' OF SW1/4 +</u>	\$ <u>67,124.00</u>	\$ <u>59,069.12</u>
6. _____	<u>W 173' OF S 141' C SE1/4</u>	\$ _____	\$ _____
7. <u>06-10-100-018</u>	<u>E 594.35' OF W 1346.1' OF N 30'</u>	\$ _____	\$ _____
8. _____	<u>OF S 171.44' OF SW 1/4 + N 30'</u>	\$ <u>190.22</u>	\$ <u>167.39</u>
9. _____	<u>OF S 171.44' OF W 175.59' OF</u>	\$ _____	\$ _____
10. _____	<u>SE 1/4</u>	\$ _____	\$ _____
TOTALS		\$ <u><u>201,818.90</u></u>	\$ <u><u>177,600.63</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? X YES _____ NO

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

C. Tax Bills

Attach 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.**

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (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).

Assisted Living-17 Units

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Rows include Facility-SNF (8.3 Acres, 2006-2011, \$538,600), Facility-SNF (.53 Acres, 2012, \$26,721), and TOTALS (#VALUE!, \$565,321).

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

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Ending:

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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	119	2006	1995	\$ 9,095,197	\$	40	\$ 227,380	\$ 227,380	\$ 2,633,818	4
5	12	2013	2013	4,062,647		40	101,566	101,566	389,336	5
6										6
7										7
8										8
Improvement Type**										
9	Landscaping		2006	7,930		10			7,930	9
10	Water Heaters, Carpet, Blacktop, Bus. Office remodel, carpet, PT Additio		2008	151,430	5,090	5-25 yrs	5,090		84,030	10
11	Shower Rooms, Water Meter, ReRoof, Roof Repairs		2009	211,630	17,307	10-20 yrs	17,307		139,037	11
12	Cabinets, Water Heater, New Front Windows/Varnish		2010	28,618	2,050	10-15 yrs	2,050		15,519	12
13	Activity Room remodel-Carpet/Window coverings		2010	3,841		5			3,841	13
14	Water Heater		2013	3,910	391	10	391		1,759	14
15	Concrete sidewalk		2013	26,295	1,753	15	1,753		7,303	15
16	Workstation		2013	5,868	587	10	587		2,396	16
17	Land Improvements-Parkway Manor Addition (contracted total)		2013	854,000		15	56,933	56,933	218,243	17
18	Nurse Call System		2013	14,101	1,410	10	1,410		5,405	18
19	Bally Freezer		2014	19,993	1,999	10	1,999		6,997	19
20	Double Faced Sign With Message Board		2014	46,503	4,650	10	4,650		15,888	20
21	Condensing Unit in Walk In Freezer		2014	3,551	237	15	237		790	21
22	Remodel-3 Wings: Tile/Wallpaper/Paint/Fixtures/Furniture/Therapy Equi		2014	601,947	50,162	12	50,162		154,666	22
23	Landscaping		2014	18,412	1,841	10	1,841		6,137	23
24	Water Heater		2014	3,160	316	10	316		895	24
25	Remodel-Tile/Wallpaper/Paint/Fixtures/Furniture/Therapy equip		2015	371,408	30,951	12	30,951		77,377	25
26	Workstation-Counter/Cabinets/Chair		2015	3,588	299	12	299		847	26
27	Surge Protector		2015	28,523	1,902	15	1,902		3,962	27
28	Paint Activity Room		2016	3,875	775	5	775		1,356	28
29	Automatic Doors		2016	14,298	1,430	10	1,430		2,026	29
30	PTAC Units		2016	2,540	508	5	508		677	30
31	Paint Hallway/Living Room/Lobby		2016	8,950	1,790	5	1,790		1,790	31
32	Mag Locks-Doors Rear Facility		2016	2,533	211	10	211		211	32
33	Roof Repair		2017	3,670	214	10	214		214	33
34	PTAC Units		2017	2,540	212	10	212		212	34
35										35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

XI. OWNERSHIP COSTS (continued)

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

1	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						\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 15,600,958	\$ 126,085		\$ 511,964	\$ 385,879	\$ 3,782,662	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

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	\$ 1,326,808	\$ 60,415	\$ 94,815	\$ 34,400	3-15 yrs	\$ 904,958	71
72	Current Year Purchases	15,058	270	270		7-15 Yrs	270	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,341,866	\$ 60,685	\$ 95,085	\$ 34,400		\$ 905,228	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)	\$ 17,508,145	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 186,770	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 607,049	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 420,279	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,687,890	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	2006 Toyota Corolla - 2006	\$ 14,900	\$	\$ 14,900	86
87	2003 GMC G3500 Van - 2006	29,848		29,848	87
88					88
89	Leasehold Imp-AL-2015	10,801	2,160	4,140	89
90					90
91	TOTALS	\$ 55,549	\$ 2,160	\$ 48,888	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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

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: \$ 12,121 Description: See Attached Schedule 14A

(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>N/A</u>				18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: Parkway Manor
IDPH License ID Number: 0047886
Fiscal Year End: 9/30/17

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	11,528
Office Equipment	593
Other Equipment Rental	
Total - Line 16	12,121

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	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	39(1)	18222 hrs	\$ 546,108		\$		18,222	\$ 546,108	1
2	Licensed Speech and Language Development Therapist	39(1)	4363 hrs	232,685				4,363	232,685	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(1)	21697 hrs	661,061	39	14,348		21,736	675,409	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				533,854		533,854	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapy</u>	39(3)				87,028			87,028	12
13	Other (specify): <u>Therapy Coordinator</u>	39(1)	2080	126,522				2,080	126,522	13
14	TOTAL			\$ 1,566,376	39	\$ 101,376	\$ 533,854	46,401	\$ 2,201,606	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning: 10/1/16

Ending: 9/30/17

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/17

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 62,526	\$ 97,551	1
2	Cash-Patient Deposits	5,507	5,507	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 769,000)	2,479,900	2,492,547	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	155,964	186,270	6
7	Other Prepaid Expenses	2,601	13,849	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interdivision Receivable</u>	8,502,631	8,502,631	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 11,209,129	\$ 11,298,355	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		565,321	13
14	Buildings, at Historical Cost	1,576,424	15,600,958	14
15	Leasehold Improvements, at Historical Cost	18,412		15
16	Equipment, at Historical Cost	637,034	1,341,866	16
17	Accumulated Depreciation (book methods)	(952,850)	(4,687,890)	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 See Att Sch 17A		944,159	22
23	Other(specify): <u>See Sch 17A</u>		652,044	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,279,020	\$ 14,416,458	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,488,149	\$ 25,714,813	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 232,928	\$ 233,791	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,507	5,507	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	133,522	133,522	30
31	Accrued Taxes Payable (excluding real estate taxes)	72,894	72,894	31
32	Accrued Real Estate Taxes(Sch.IX-B)		151,638	32
33	Accrued Interest Payable		24,081	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Interdivision Payable</u>		7,897,364	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 444,851	\$ 8,518,797	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,140,088	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Security Deposits</u>	50,820	50,820	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 50,820	\$ 8,190,908	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 495,671	\$ 16,709,705	46
47	TOTAL EQUITY(page 18, line 24)	\$ 11,992,478	\$ 9,005,108	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,488,149	\$ 25,714,813	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Parkway Manor

Period Beginning 10/1/16
Period End 9/30/17

Schedule 17A

XV. Balance Sheet

Line 22 Other Long Term Assets

	After
	Operating Consolidation
Land-Assisted Living	56,400
Building-Assisted Living	1,240,254
Reserve for Depr-Building-Assisted Living	(359,156)
Physical Therapy Addition-Assisted Living	
Reserve for Depr-Physical Therapy Addition-Assisted Living	
Leasehold Improvements-Assisted Living	10,801
Reserve for Depr-Leasehold Improvements-Assisted Living	(4,140)
2006 Toyota Corolla - 2006	14,900
Reserve for Depr-2006 Toyota Corolla - 2006	(14,900)
2003 GMC G3500 Van - 2006	29,848
Reserve for Depr-2003 GMC G3500 Van - 2006	(29,848)
TOTAL	<u>944,159</u>

Line 23 Other

	After
	Operating Consolidation
Replacement Reserve	612,780
Loan Fees, Net	
Real Estate Tax Escrow	25,681
Insurance Escrow	2,000
MIP Escrow	11,583
TOTAL	<u>652,044</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 11,242,366	1
2	Restatements (describe):		2
3	Prior Year Post Closing Adjustment	(5,316)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 11,237,050	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	755,428	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)	\$ 755,428	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)	\$ 11,992,478	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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 11,488,137	1
2	Discounts and Allowances for all Levels	(145,027)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,343,110	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	260,023	6
7	Oxygen	13,820	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 273,843	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	1,966	12
13	Barber and Beauty Care	5,199	13
14	Non-Patient Meals	865	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	854	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	132	20
21	Other Medical Services	26,645	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 35,661	23
D. Non-Operating Revenue			
24	Contributions	2	24
25	Interest and Other Investment Income***	2,047	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,049	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Late Fees/Processing Fees/Fitness Center	(41)	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (41)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,654,622	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,403,673	31
32	Health Care	3,622,493	32
33	General Administration	1,695,318	33
B. Capital Expense			
34	Ownership	992,928	34
C. Ancillary Expense			
35	Special Cost Centers	2,975,705	35
36	Provider Participation Fee	209,077	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,899,194	40
41	Income before Income Taxes (line 30 minus line 40)**	755,428	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 755,428	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,951,161	44
45	Private Pay - Net Inpatient Revenue	2,236,003	45
46	Medicare - Net Inpatient Revenue	6,081,626	46
47	Other-(specify) Medicare Replacement/Managed Care	1,034,945	47
48	Other-(specify) Hospice	39,375	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,343,110	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending:

9/30/17

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	1,856	2,080	\$ 101,907	\$ 48.99	1
2	Assistant Director of Nursing	1,968	2,080	77,334	37.18	2
3	Registered Nurses	24,604	26,199	655,013	25.00	3
4	Licensed Practical Nurses	40,275	42,522	831,036	19.54	4
5	CNAs & Orderlies	116,156	122,431	1,376,590	11.24	5
6	CNA Trainees					6
7	Licensed Therapist	43,284	46,362	1,566,376	33.79	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,920	9,373	92,165	9.83	10
11	Social Service Workers	5,948	6,191	76,503	12.36	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	28,287	30,082	309,310	10.28	15
16	Dishwashers					16
17	Maintenance Workers	7,544	8,099	81,362	10.05	17
18	Housekeepers	19,840	20,951	207,540	9.91	18
19	Laundry	5,116	5,560	51,490	9.26	19
20	Administrator	1,928	2,080	70,991	34.13	20
21	Assistant Administrator					21
22	Other Administrative	1,912	2,080	56,816	27.32	22
23	Office Manager					23
24	Clerical	9,861	10,726	135,812	12.66	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,000	2,080	46,912	22.55	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,757	2,989	42,267	14.14	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	322,256	341,884	\$ 5,779,424 *	\$ 16.90	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	\$ 19,558	L1, C3	35
36	Medical Director				36
37	Medical Records Consultant	Monthly	1,766	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,557	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 30,881		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning: 10/1/16

Ending: 9/30/17

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	
Tina Wright	Administrator	None	\$ 70,991	Workers' Compensation Insurance	\$ 89,343	IDPH License Fee	\$ 1,992	
				Unemployment Compensation Insurance	26,983	Advertising: Employee Recruitment	1,240	
				FICA Taxes	469,850	Health Care Worker Background Check		
				Employee Health Insurance	217,337	(Indicate # of checks performed 143)	3,580	
				Employee Meals		Patient Background Checks	8,040	
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions	2,121	
				401k	39,574	IHCA Dues	8,214	
				Other Employee Benefits	24,742	Other Licenses & Fees	3,781	
						Less: Disallow AL license fees	(2,740)	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 70,991			Allocation of Home Office	2	
(List each licensed administrator separately.)						Less: Public Relations Expense	(410)	
B. Administrative - Other						Non-allowable advertising	()	
Description			Amount	Disallow AL Allocated Costs	(38,066)	Yellow page advertising	()	
N/A			\$					
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL (agree to Schedule V,	\$ 829,763	TOTAL (agree to Sch. V,	\$ 25,820	
(Attach a copy of any management service agreement)				line 22, col.8)		line 20, col. 8)		
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
LTC Support Services, LLC	Support Services		\$ 177,360			\$	Out-of-State Travel	\$
RFMS, Inc.	Administrative Services		171,600					
Templin Healthcare Accounting	Accounting Services		3,231	N/A				
RSM US LLP	Accounting Services		20,429				In-State Travel	503
Polsinelli Shughart PC	Legal Services		7,813					
Sanders & Sanders	Legal Services		610					
Cervantez & Mayberry	Legal Services		25,291				Seminar Expense	
TOTAL (agree to Schedule V, line 19, column 3)			\$ 406,334	TOTAL		\$	Entertainment Expense	()
(For legal fee disclosure, see page 39 of instructions)							(agree to Sch. V,	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/16

Ending: 9/30/17

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. 8,214 IHCA
- (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? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 29,311 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 209,077
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. \$ 865
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% line 14
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: RSM US LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out 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

FACILITY NAME: Parkway Manor
ID#0047886

Parkway Manor houses both the skilled nursing facility and the assisted living facility in the same bldg and reported as a single division of Unlimited Development, Inc. Therefore, the divisional income statement and balance sheet report both operations. The AL related costs have been adjusted out of this cost report

Attached Schedule 22A

**SUMMARY SCHEDULE
of Allocation of Assisted Living Facility Costs**

Sch. V Line #		Basis of Allocation	Salaries	Supplies	Other	Total
1	Dietary	Census	37,934	3,673		41,607
2	Food Purchase	Census		42,641		42,641
3	Housekeeping	Rooms	24,166	5,272		29,438
4	Laundry	Rooms	5,995	1,523		7,518
5	Heat and Other Utilities	Rooms			21,631	21,631
6	Maintenance	Rooms	9,474	2,769	10,346	22,589
7	Other (specify):*					-
9	Medical Director					-
10	Nursing and Medical Records	100% of RSD/Personal Care	152,897			152,897
10a	Therapy					-
11	Activities	25%	23,041	2,266		25,307
12	Social Services					-
13	CNA Training					-
14	Program Transportation	Rooms			434	434
15	Other (specify):*					-
17	Administrative					-
18	Directors Fees					-
19	Professional Services					-
20	Dues, Fees, Subscriptions & Promotions	Rooms			400	400
21	Clerical & General Office Expenses	Rooms		2,183		2,183
22	Employee Benefits & Payroll Taxes	% of AL Wages			38,066	38,066
23	Inservice Training & Education					-
24	Travel and Seminar					-
25	Other Admin. Staff Transportation					-
26	Insurance-Prop.Liab.Malpractice	Rooms			9,435	9,435
27	Other (specify):*					-
30	Depreciation	Direct			33,166	33,166
31	Amortization of Pre-Op. & Org.					-
32	Interest	12%			34,973	34,973
33	Real Estate Taxes	12%			24,218	24,218
34	Rent-Facility & Grounds					-
35	Rent-Equipment & Vehicles					-
36	Other (specify):*					-
38	Medically Necessary Transportation					-
39	Ancillary Service Centers					-
40	Barber and Beauty Shops					-
41	Coffee and Gift Shops					-
42	Provider Participation Fee					-
43	Other (specify):*					-
	TOTALS		253,507	60,327	172,669	486,503

Net adjustment required

486,503