

		FOR BHF USE					

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2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

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

<p>I. IDPH License ID Number: <u>0024356</u></p> <p>Facility Name: <u>Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence</u></p> <p>Address: <u>1301 Lee Street</u> <u>Des Plaines</u> <u>60018</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(847) 635-4000</u> Fax # <u>(847) 827-5796</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>6/29/1979</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Liz Koshy</u> Telephone Number: <u>331-472-4500</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2018</u> to <u>12/31/2018</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td rowspan="2" style="width: 15%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> </tr> <tr> <td>(Type or Print Name) _____ (Date) _____</td> </tr> <tr> <td rowspan="4" style="width: 15%;">Paid Preparer</td> <td>(Title) _____</td> </tr> <tr> <td>(Signed) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> </tr> <tr> <td>(Firm Name & Address) _____</td> </tr> <tr> <td></td> <td>(Telephone) <u>()</u> Fax # <u>()</u></td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____ (Date) _____	Paid Preparer	(Title) _____	(Signed) _____	(Print Name and Title) _____	(Firm Name & Address) _____		(Telephone) <u>()</u> Fax # <u>()</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																	
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	(Firm Name & Address) _____																																		
	(Telephone) <u>()</u> Fax # <u>()</u>																																		

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

0024356 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	262	Skilled (SNF)	262	95,630	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	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	60,545	15,907	7,185	83,637	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	60,545	15,907	7,185	83,637	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.46%

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 6/29/1979

J. Was the facility purchased or leased after January 1, 1978?
YES Date 6/29/1979 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 6,127

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: 12/31/2018 Fiscal Year: 12/31/2018

* 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: 01/01/2018 Ending: 12/31/2018

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	539,942	63,364	13,093	616,399		616,399		616,399		1
2	Food Purchase		654,873		654,873		654,873	3,122	657,995		2
3	Housekeeping	525,420	58,262		583,682		583,682		583,682		3
4	Laundry	103,489	19,503		122,992		122,992		122,992		4
5	Heat and Other Utilities			220,995	220,995		220,995	4,878	225,873		5
6	Maintenance	140,615	51,074	254,032	445,721		445,721	25,558	471,279		6
7	Other (specify):*										7
8	TOTAL General Services	1,309,466	847,076	488,120	2,644,662		2,644,662	33,558	2,678,220		8
	B. Health Care and Programs										
9	Medical Director			48,250	48,250		48,250	(6,441)	41,809		9
10	Nursing and Medical Records	5,925,413	439,854	291,448	6,656,715		6,656,715	15,934	6,672,649		10
10a	Therapy	765,383	7,825	36,121	809,329		809,329		809,329		10a
11	Activities	324,872	28,832	2,129	355,833		355,833	(426)	355,407		11
12	Social Services	130,395		1,853	132,248		132,248	21,423	153,671		12
13	CNA Training										13
14	Program Transportation			29,734	29,734		29,734		29,734		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,146,063	476,511	409,535	8,032,109		8,032,109	30,490	8,062,599		16
	C. General Administration										
17	Administrative	361,934		147,069	509,003		509,003	(178,098)	330,905		17
18	Directors Fees										18
19	Professional Services			803,887	803,887		803,887	(291,185)	512,702		19
20	Dues, Fees, Subscriptions & Promotions			140,242	140,242		140,242	(27,623)	112,619		20
21	Clerical & General Office Expenses	206,715	59,164	72,379	338,258		338,258	417,854	756,112		21
22	Employee Benefits & Payroll Taxes			1,829,347	1,829,347		1,829,347		1,829,347		22
23	Inservice Training & Education			3,727	3,727		3,727	126	3,853		23
24	Travel and Seminar			9,258	9,258		9,258	(7,197)	2,061		24
25	Other Admin. Staff Transportation			12,399	12,399		12,399	5,379	17,778		25
26	Insurance-Prop.Liab.Malpractice			314,471	314,471		314,471	79,082	393,553		26
27	Other (specify):*							77,545	77,545		27
28	TOTAL General Administration	568,649	59,164	3,332,779	3,960,592		3,960,592	75,883	4,036,475		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,024,178	1,382,751	4,230,434	14,637,363		14,637,363	139,931	14,777,294		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	
	D. Ownership											
30	Depreciation			180,000	180,000		180,000	305,102	485,102			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			60,568	60,568		60,568	344,651	405,219			32
33	Real Estate Taxes							460,538	460,538			33
34	Rent-Facility & Grounds			2,887,200	2,887,200		2,887,200	(2,752,113)	135,087			34
35	Rent-Equipment & Vehicles			49,715	49,715		49,715	4,085	53,800			35
36	Other (specify):*											36
37	TOTAL Ownership			3,177,483	3,177,483		3,177,483	(1,637,737)	1,539,746			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		328,945		328,945		328,945		328,945			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			613,888	613,888		613,888		613,888			42
43	Other (specify):*	95,467		476,183	571,650		571,650	(571,650)				43
44	TOTAL Special Cost Centers	95,467	328,945	1,090,071	1,514,483		1,514,483	(571,650)	942,833			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,119,645	1,711,696	8,497,988	19,329,329		19,329,329	(2,069,456)	17,259,873			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	
	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	(40)	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	9,958	30		9
10	Interest and Other Investment Income	(29,213)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,879)	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	(5,605)	43		18
19	Entertainment	(9,150)	43		19
20	Contributions	(10,900)	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	(288,605)	43		24
25	Fund Raising, Advertising and Promotional	(3,396)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(7,956)	43		28
29	Other-Attach Schedule See Sch 5A	(572,374)	43		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (919,160)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(1,150,296)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,150,296)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,069,456)		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

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

ID# 0024356

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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
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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	0	49

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

0024356

12/31/2018

Schedule 5A

Schedule 5A

VI. ADJUSTMENT DETAIL

NON-ALLOWABLE EXPENSES

LINE 29 - Other

Description	Amount	Schedule V Reference
To disallow non-allowable seminar	(7,197)	24
To disallow X-Ray expense	(39,538)	43
To disallow Lab expense	(16,907)	43
To disallow Resident Personal Items	(3,575)	43
To disallow Patient Clothing	(2,416)	43
To disallow Resident - Gift Cards Expense	(213)	43
To disallow Gifts/Donations	(150)	43
To disallow Cable TV	(10,981)	43
To disallow non-allowable Physicians Services	(28,250)	9
To disallow Marketing Expense	(34,347)	43
To disallow Public Relations	(4,072)	43
To disallow Flowers	(403)	43
To offset Other Income against Office Expenses	(1,232)	21
To offset Activity Income	(434)	11
To disallow Collection Legal Fees	(1,879)	19
To disallow Building Company Annual Report	(200)	19
To disallow Consolidated Billing	(12,111)	43
To disallow Management Fees	(102,165)	17
To disallow Executive Salaries	(158,378)	17
To disallow COPE Dues	(27,778)	20
To disallow Chamber of Commerce Dues	(702)	20
To disallow Marketing Wages	(95,467)	43
To disallow Marketing Consulting	(16,132)	43
To disallow credit Card Late Fees	(899)	43
To disallow Special Events (Social Services)	(6,948)	43
Total	(572,374)	

STATE OF ILLINOIS

Summary A

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

0024356

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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	(40)	0	3,162	0	0	0	0	0	0	0	0	3,122	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	4,878	0	0	0	0	0	0	0	0	4,878	5
6	Maintenance	0	0	25,558	0	0	0	0	0	0	0	0	25,558	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(40)	0	33,598	0	0	0	0	0	0	0	0	33,558	8
B. Health Care and Programs														
9	Medical Director	0	0	21,809	0	0	0	0	0	0	0	0	21,809	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	15,934	0	0	0	0	0	0	0	0	15,934	11
12	Social Services	0	0	8	0	0	0	0	0	0	0	0	8	12
13	CNA Training	0	0	21,423	0	0	0	0	0	0	0	0	21,423	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	59,174	0	0	0	0	0	0	0	0	59,174	16
C. General Administration														
17	Administrative	0	0	82,445	0	0	0	0	0	0	0	0	82,445	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	54,701	(343,807)	0	0	0	0	0	0	0	0	(289,106)	19
20	Fees, Subscriptions & Promotions	0	0	857	0	0	0	0	0	0	0	0	857	20
21	Clerical & General Office Expenses	0	627	418,459	0	0	0	0	0	0	0	0	419,086	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	126	0	0	0	0	0	0	0	0	126	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	5,379	0	0	0	0	0	0	0	0	5,379	25
26	Insurance-Prop.Liab.Malpractice	0	78,076	1,006	0	0	0	0	0	0	0	0	79,082	26
27	Other (specify):*	0	0	77,545	0	0	0	0	0	0	0	0	77,545	27
28	TOTAL General Administration	0	133,404	242,010	0	0	0	0	0	0	0	0	375,414	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(40)	133,404	334,782	0	0	0	0	0	0	0	0	468,146	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Resider # 0024356 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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 (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	9,958	288,557	6,587	0	0	0	0	0	0	0	0	305,102	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(29,213)	372,380	1,484	0	0	0	0	0	0	0	0	344,651	32
33	Real Estate Taxes	0	460,538	0	0	0	0	0	0	0	0	0	460,538	33
34	Rent-Facility & Grounds	0	(2,880,000)	127,887	0	0	0	0	0	0	0	0	(2,752,113)	34
35	Rent-Equipment & Vehicles	0	0	4,085	0	0	0	0	0	0	0	0	4,085	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(19,255)	(1,758,525)	140,043	0	(1,637,737)	37							
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(327,491)	0	0	0	0	0	0	0	0	0	0	(327,491)	43
44	TOTAL Special Cost Centers	(327,491)	0	0	0	0	0	0	0	0	0	0	(327,491)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(346,786)	(1,625,121)	474,825	0	(1,497,082)	45							

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
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: 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	5	Repairs and Maintenance	\$	Seneca Building Limited Partnership	100.00%	\$	1
2	V	19	Professional Fees		Seneca Building Limited Partnership	100.00%	54,701	54,701
3	V	20	Licenses		Seneca Building Limited Partnership	100.00%		
4	V	21	Office Supplies		Seneca Building Limited Partnership	100.00%	627	627
5	V	26	Mortgage Insurance		Seneca Building Limited Partnership	100.00%	60,580	60,580
6	V	26	Property Insurance		Seneca Building Limited Partnership	100.00%	17,496	17,496
7	V	30	Depreciation		Seneca Building Limited Partnership	100.00%	288,557	288,557
8	V	32	Loan Amortization		Seneca Building Limited Partnership	100.00%	6,132	6,132
9	V	32	Interest	383	Seneca Building Limited Partnership	100.00%		(383)
10	V	32	Interest		Seneca Building Limited Partnership	100.00%	366,631	366,631
11	V	33	Real Estate Taxes		Seneca Building Limited Partnership	100.00%	657,000	657,000
12	V	33	Real Estate Taxes - Appeal	196,462	Seneca Building Limited Partnership	100.00%		(196,462)
13	V	34	Rent Facility & Grounds	2,880,000	Seneca Building Limited Partnership	100.00%		(2,880,000)
14	Total		\$ 3,076,845				\$ 1,451,724	\$ * (1,625,121)

* 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%	\$ 3,162	\$	3,162	15
16	V	3 Housekeeping		Butterfield Health Care Group, Inc.	0.00%				16
17	V	5 Utilities		Butterfield Health Care Group, Inc.	0.00%	4,878		4,878	17
18	V	6 Repairs & Maintenance		Butterfield Health Care Group, Inc.	0.00%	25,558		25,558	18
19	V	9 Medical Director		Butterfield Health Care Group, Inc.	0.00%	21,809		21,809	19
20	V	11 Nursing		Butterfield Health Care Group, Inc.	0.00%	15,934		15,934	20
21	V	12 Activities		Butterfield Health Care Group, Inc.	0.00%	8		8	21
22	V	13 Social Services		Butterfield Health Care Group, Inc.	0.00%	21,423		21,423	22
23	V	17 Administrative Costs		Butterfield Health Care Group, Inc.	0.00%	82,445		82,445	23
24	V	19 Professional Services	372,384	Butterfield Health Care Group, Inc.	0.00%	28,577		(343,807)	24
25	V	20 Dues, Fees & Subscriptions		Butterfield Health Care Group, Inc.	0.00%	857		857	25
26	V	21 Clerical & General Office exp.		Butterfield Health Care Group, Inc.	0.00%	418,459		418,459	26
27	V	23 Training & Education		Butterfield Health Care Group, Inc.	0.00%	126		126	27
28	V	24 Travel & Seminar		Butterfield Health Care Group, Inc.	0.00%				28
29	V	25 Auto Expense		Butterfield Health Care Group, Inc.	0.00%	5,379		5,379	29
30	V	26 Insurance		Butterfield Health Care Group, Inc.	0.00%	1,006		1,006	30
31	V	27 Employee Benefits General & Admin.		Butterfield Health Care Group, Inc.	0.00%	77,545		77,545	31
32	V	30 Depreciation		Butterfield Health Care Group, Inc.	0.00%	6,587		6,587	32
33	V	32 Interest		Butterfield Health Care Group, Inc.	0.00%	1,484		1,484	33
34	V	34 Rent Building		Butterfield Health Care Group, Inc.	0.00%	127,887		127,887	34
35	V	35 Equipment Rental		Butterfield Health Care Group, Inc.	0.00%	4,085		4,085	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 372,384			\$ 847,209	\$ *	474,825	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

12/31/2018

Schedule 6A

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

Name	City
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: 01/01/2018 Ending: 12/31/2018

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	Chris Vangel	Administrative	Administrative	0.00	0	8	20.00	MgmtFees/Sal	\$ 36,081	17(1,3)	1
2	Nick Vangel	Administrative	Administrative	0.00	0	8	20.00	MgmtFees/Sal	34,823	17(1,3)	2
3	Dorothy Vangel	Administrative	Administrative	78.00	0	8	20.00	MgmtFees/Sal	35,017	17(1,3)	3
4	Katherine Hocuk	Administrative	Administrative	0.00	0	8	20.00	MgmtFees/Sal	50,218	17(1,3)	4
5	Emy Plodzien	DON	Nursing	0.00	0	40	100.00	Salary	778	10(1)	5
6	Chris Vangel	Administrative	Administrative	0.00	46,846	0	0.00	Mgmt. Fee	19,575	19	6
7	Nick Vangel	Administrative	Administrative	0.00	37,872	0	0.00	Mgmt. Fee	15,826	19	7
8	Katherine Hocuk	Administrative	Administrative	0.00	11,822	0	0.00	Mgmt. Fee	4,940	19	8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 197,258		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 Reside # 0024356 Report Period Beginning: 01/01/2018 Ending: 2/31/2018

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	283,789	4	\$ 10,728	\$ 83,637	\$ 3,162	1	
2	3	Housekeeping	Resident Days	283,789	4	0	83,637	0	2	
3	5	Utilities	Resident Days	283,789	4	16,552	83,637	4,878	3	
4	6	Repairs & Maintenance	Resident Days	283,789	4	86,723	63,027	83,637	25,558	4
5	9	Medical Director	Resident Days	283,789	4	74,000	83,637	21,809	5	
6	11	Nursing	Resident Days	283,789	4	54,065	54,065	83,637	15,934	6
7	12	Activities	Resident Days	283,789	4	26	83,637	8	7	
8	13	Social Services	Resident Days	283,789	4	72,692	72,692	83,637	21,423	8
9	17	Administrative Costs	Resident Days	283,789	4	279,743	279,743	83,637	82,445	9
10	19	Professional Services	Resident Days	283,789	4	96,964	83,637	28,577	10	
11	20	Dues, Fees & Subscriptions	Resident Days	283,789	4	2,908	83,637	857	11	
12	21	Clerical & General Office exp.	Resident Days	283,789	4	1,419,873	1,302,090	83,637	418,459	12
13	23	Training & Education	Resident Days	283,789	4	429	83,637	126	13	
14	24	Travel & Seminar	Resident Days	283,789	4	0	83,637	0	14	
15	25	Auto Expense	Resident Days	283,789	4	18,251	83,637	5,379	15	
16	26	Insurance	Resident Days	283,789	4	3,414	83,637	1,006	16	
17	27	Employee Benefits General & Admin.	Resident Days	283,789	4	263,119	83,637	77,545	17	
18	30	Depreciation	Resident Days	283,789	4	22,350	83,637	6,587	18	
19	32	Interest	Resident Days	283,789	4	5,037	83,637	1,484	19	
20	34	Rent Building	Resident Days	283,789	4	433,933	83,637	127,887	20	
21	35	Equipment rental	Resident Days	283,789	4	13,860	83,637	4,085	21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,874,667	\$ 1,771,617	\$ 847,209	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			
A. Directly Facility Related																				
Long-Term																				
1	First Merit - First Bank		X	Mortgage	\$70,810.00	6/15/09	\$ 10,800,000	\$ 11,489,215	6/15/2039	0.6100	\$ 366,631	1								
2												2								
3												3								
4	First Merit - First Bank		X	Amortization of mortgage costs							6,132	4								
5												5								
Working Capital																				
6	First Merit - First Bank		X	Line of Credit	Interest Only	05/15/04	2,000,000	432,101	05/30/2018	Variable	59,253	6								
7	West Suburban Bank		X	Working Capital	\$4,119.00	01/25/06	600,000	63,601	02/01/2017	0.0668		7								
8	See Page 9A						105,988				1,315	8								
9	TOTAL Facility Related				\$74,929.00		\$ 13,505,988	\$ 11,984,917			\$ 433,331	9								
B. Non-Facility Related*																				
10										Interest Income	(29,213)	10								
11										Allocated Mgmt Co	1,484	11								
12												12								
13										Real Estate Entity Interest Income	(383)	13								
14	TOTAL Non-Facility Related						\$	\$			\$ (28,112)	14								
15	TOTALS (line 9+line14)						\$ 13,505,988	\$ 11,984,917			\$ 405,219	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 60,580 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 I # 0024356 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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			
A. Directly Facility Related																			
Long-Term																			
1																			
2																			
3																			
4																			
5																			
6		x	Interest on Credit Cards				0			493									
7																			
8		X	Car Purchase	\$1,726.60	4/06/15	75,988	0			682									
8a		X	Bus Purchase	\$681.64	10/29/14	30,000	0	10/30/2018	0.0425	140									
9	TOTAL Facility Related			\$2,408.24		\$ 105,988	\$ 0			\$ 1,315									
B. Non-Facility Related*																			
10																			
11																			
12																			
13																			
14	TOTAL Non-Facility Related					\$ 0	\$ 0			\$ 0									
15	TOTALS (line 9+line14)					\$ 105,988	\$ 0			\$ 1,315									

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. (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 2017 report.		\$	701,988	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.)		\$	730,555	2
3. Under or (over) accrual (line 2 minus line 1).		\$	28,567	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	628,433	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 \$ 196,462 For 14&1 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	(196,462)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	460,538	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	814,516	8
	2014	713,137	9
	2015	728,508	10
	2016	669,619	11
	2017	730,543	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2017	\$		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.

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).

N/A

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

If so, please complete the following:

1. Total Amount Incurred: 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.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>110,000</u>	<u>1979</u>	<u>\$ 273,400</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	110,000		\$ 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	\$ 3,962,383	4
5			1979	1978	337,653		40	8,441	8,441	332,882	5
6	10		1985	1985	226,649		40	6,475	6,475	216,913	6
7											7
8											8
	Improvement Type**										
9		Improvements	1979		6,000		N/A				9
10		Audit Adjustment	1979		2,779		40	69	69	2,732	10
11		Audit Adjustment	1981		90,599		40	2,265	2,265	46,677	11
12		Improvements	1988		8,536		31.5	271	271	8,153	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	22,925	18
19		Improvements	1994		16,738		40	418	418	10,241	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	50,684	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	52,808	25
26		Hot Water heater	1996		16,084		39	417	417	9,380	26
27		Insulation	1997		38,770		39	994	994	21,371	27
28		Roofing	1997		5,875		39	150	150	3,225	28
29		Refurbishing of hallways and patient rooms	1997		59,595		20			59,595	29
30		Tile	1997		20,696		20			20,696	30
31		Electrical improvements	1997		4,112		20			4,112	31
32		Plumbing Improvements	1997		3,773		20			3,773	32
33		Basement remodeling	1998		13,578		20	338	338	13,578	33
34		smoke dampers	1998		2,235		20	51	51	2,235	34
35		Circulating pump	1998		2,630		20	56	56	2,630	35
36		Fire alarm system	1998		4,715		20	113	113	4,715	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 & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

0024356

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

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	\$ 204	\$ 204	\$ 7,653	37
38	Boiler Valve	1998	3,233		20	74	74	3,233	38
39	Window Glazing	1998	2,566		20	70	70	2,566	39
40	Landscaping	1998	977		20	41	41	977	40
41	Patio Brick	1998	2,590		20	55	55	2,590	41
42	Ceiling Tiles	1998	2,233		20	(796)	(796)	2,233	42
43	Window Treatments	1998	2,470		20	52	52	2,470	43
44	Sliding Doors	1999	854		20	43	43	838	44
45	Air Conditioning improvements	1999	685		20	34	34	663	45
46	Code Alert Wandering System	1999	511		20	26	26	507	46
47	Elevator upgrade	1999	50,000		20	2,500	2,500	48,750	47
48	Roof Improvements	1999	3,567		20	178	178	3,468	48
49	Hallway renovation-ceiling tile,wiring,painting , doors & tile	2000	40,411		39	1,036	1,036	19,285	49
50	Elevators	2000	20,000		39	513	513	9,641	50
51	hallway renovation-Labor	2000	9,048		39	232	232	4,321	51
52	Hallway Renovation- materials. Painting and labor	2000	7,303		39	187	187	3,469	52
53	Painting- labor	2000	2,859		39	73	73	1,354	53
54	windows	2000	91,557		39	2,348	2,348	42,558	54
55	Automatic Doors	2000	1,985		39	51	51	958	55
56	Painting - Labor	2000	11,630		39	298	298	5,476	56
57	Furnace Room Improvements	2001	3,259		39	84	84	1,494	57
58	Third floor remodeling	2001	72,480		39	1,858	1,858	32,046	58
59	fourth floor remodeling	2001	64,481		39	1,653	1,653	28,169	59
60	remodeling	2001	5,768		39	148	148	2,609	60
61	Window Systems	2001	8,059		39	207	207	3,717	61
62	Renovation Floor 2 & 5, balance of floor 3&4	2002	340,426		39	8,729	8,729	135,876	62
63	Renovation floor 1, residual of floor 2 & 5	2002	181,976		39	4,666	4,666	74,851	63
64	Building Signs	2002	1,449		39	37	37	603	64
65	Beauty Parlor	2002	681		39	17	17	274	65
66	Alarm	2002	893		39	23	23	380	66
67	Door Enunciator	2002	1,944		39	50	50	827	67
68	2nd Floor Renovation	2003	87,417		39	2,241	2,241	33,806	68
69	Exterior Rehab - Dryvit	2003	23,197		39	595	595	8,976	69
70	TOTAL (lines 4 thru 69)		\$ 6,322,837	\$		\$ 155,559	\$ 155,559	\$ 5,458,406	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	Totals from Page 12A, Carried Forward		\$ 6,322,837	\$		\$ 155,559	\$ 155,559	\$ 5,458,406	1
2	Exterior Rehab - Dryvit	2003	36,728		39	942	942	14,210	2
3	Fuel Tank	2003	16,616		39	426	426	6,426	3
4	Alarm System	2003	35,000		39	897	897	13,532	4
5	Kitchen Repairs	2003	2,005		39	51	51	995	5
6	Parking lot repairs	2003	2,155		39	55	55	748	6
7	Door Hardware	2003	1,354		39	35	35	539	7
8	Carpet for offices	2003	1,468		39	38	38	572	8
9	Landscaping	2003	6,386		39	164	164	2,474	9
10	Rebuild Kitchen Stairwell	2003	1,580		39	41	41	618	10
11	Grab bars	2003	1,102		39	28	28	422	11
12	Water Heater & Storage Tanks	2003	13,634		39	350	350	5,280	12
13	Landscaping	2004	11,953		15	797	797	11,379	13
14	Dialysis room	2004	3,188		27.5	116	116	1,681	14
15	Air handler	2004	8,529		27.5	310	310	4,495	15
16	Back entrance renovation	2004	4,104		27.5	149	149	2,161	16
17	Building face resurfacing	2004	47,218		27.5	1,717	1,717	24,897	17
18	Chimney inducer	2004	32,366		27.5	1,177	1,177	17,066	18
19	Dialysis room	2004	13,645		27.5	496	496	7,192	19
20	Floor renovation	2004	78,376		27.5	2,850	2,850	41,325	20
21	Tunner cleaning	2004	1,260		27.5	46	46	667	21
22	Refuse disposal	2004	5,012		27.5	182	182	2,639	22
23	Roofing	2004	14,500		27.5	527	527	7,642	23
24	Security System	2004	59,500		27.5	2,164	2,164	31,378	24
25	Water heater & storage tank	2004	20,208		27.5	735	735	10,657	25
26	Painting	2004	3,510		27.5	128	128	1,856	26
27	Pump	2004	4,922		27.5	179	179	2,595	27
28	Remodeling 2nd floor Transitional Care Unit Capital Audit	2006	74,660		27.5	2,715	2,715	33,938	28
29	Compressor	2006	13,495		27.5	490	490	6,125	29
30	Parking lot and sidewalk renovation	2006	16,730		27.5	608	608	7,600	30
31	Chiller Capital Audit reduce total by 10,900	2007	88,100		15	5,873	5,873	67,540	31
32	Paving Patched Capital Audit reduce total by \$5,500	2008	2,800		20	140	140	1,470	32
33	First floor remodel-painting,drywall,wiring,carpeting C A	2008	541,763		27.5	19,700	19,700	187,150	33
34	TOTAL (lines 1 thru 33)		\$ 7,486,704	\$		\$ 199,685	\$ 199,685	\$ 5,975,675	34

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

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

0024356

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,486,704	\$		\$ 199,685	\$ 199,685	\$ 5,975,675	1
2	Landscaping - Patio	2009	26,289		20	1,314	1,314	12,483	2
3	1st&2nd remodel -drywall, wiring, carpeting, plumbing	2009	337,622		27.5	12,277	12,277	116,632	3
4	Sprinkler System	2010	17,840		27.5	649	649	5,517	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	50,907	6
7	Remodeling the Nursing Station	2010	8,802		27.5	320	320	2,720	7
8	Repairs to the facilities Exterior Wall	2010	61,080		27.5	2,221	2,221	18,878	8
9	Remodeling to the Bathrooms	2010	104,830		27.5	3,812	3,812	32,402	9
10	Second floor remodel-painting,drywall,wiring,carpeting	2010	107,704		27.5	3,917	3,917	33,294	10
11	Remodeling of the Lounge (Club Room)	2010	61,118		27.5	2,222	2,222	18,887	11
12	Landscaping - Patio	2010	4,062		27.5	148	148	1,258	12
13	Fire Place Damper and Access Doore	2010	5,550		27.5	202	202	1,716	13
14	Laundry&Kitchen remodel-painting,drywall,wiring,carpeting	2010	23,246		27.5	845	845	7,183	14
15	Remodeling of the Nursing station 3rd & 4th floor wiring	2011	23,106		27.5	840	840	6,720	15
16	drywall								16
17	Remodeling Patient rooms- Tile,drywall,wiring, painting , &	2011	43,325		27.5	1,575	1,575	12,600	17
18	Plumbing								18
19	Replacing the ceiling tiles in bulding	2011	8,053		27.5	293	293	2,344	19
20	Remodeling the 2nd floor hallways with new tile	2011	5,158		27.5	188	188	1,504	20
21	Improvements to the facility boiler system Paragon Mechanical	2011	155,802		27.5	5,666	5,666	45,328	21
22	Blacktop work in front of the facility	2011	16,946		27.5	616	616	4,928	22
23	Remmdeling the Bathrooms, & Common Showers-plumbing	2011	144,376		27.5	5,250	5,250	42,000	23
24	wiring,files, drywall								24
25	Improvements to the facility exterior wall	2011	75,491		27.5	2,745	2,745	21,960	25
26	Building improvemts -carpeting, wiring, doors	2011	4,364		27.5	159	159	1,272	26
27	The 2nd floor Addition	2012	33,736		27.5	1,227	1,227	7,975	27
28	Remodeling to the the Shower Areas	2012	50,390		27.5	1,832	1,832	11,908	28
29	the EIFS System over Elevators	2012	89,825		27.5	3,266	3,266	21,229	29
30	Ceiling Titles	2012	6,227		27.5	226	226	1,469	30
31	Second Floor Rooms Remodeling	2012	8,371		27.5	304	304	1,976	31
32	Improvements to the facility boiler system Paragon Mechanical	2012	19,596		27.5	713	713	4,634	32
33	First Floor Dining Room Carpet	2012	14,459		27.5	526	526	3,419	33
34	TOTAL (lines 1 thru 33)		\$ 9,121,425	\$		\$ 259,027	\$ 259,027	\$ 6,481,467	34

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

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

0024356

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,121,425	\$		\$ 259,027	\$ 259,027	\$ 6,481,467	1
2	Remodeling to the Nursing Station	2012	13,625		27.5	495	495	3,218	2
3	Remodeling to the Nursing Station	2012	100,644		27.5	3,660	3,660	23,790	3
4	Signs for the Patients Rooms	2012	4,130		27.5	150	150	975	4
5	Bathroom Remodeling in the Basement	2012	3,089		27.5	112	112	728	5
6	Room Remodeling	2012	20,313		27.5	739	739	4,803	6
7	Install Fire Damper	2012	74,645		27.5	2,714	2,714	17,641	7
8	Compressor in the Kitchen	2012	7,324		27.5	266	266	1,729	8
9	Sealing Coating	2012	2,200		27.5	80	80	520	9
10	Replacement of Fogged Windows	2012	4,490		27.5	163	163	1,060	10
11	Masonry work to Building	2012	43,000		27.5	1,564	1,564	10,166	11
12	2nd Floor remodeling to Bookeeping & Therapy Rooms	2012	199,483		27.5	7,254	7,254	39,537	12
13	Remodeling to thre 2nd floor Bathroom	2012	11,044		27.5	402	402	2,210	13
14	Upgrade the Sprinkler System	2013	13,935		27.5	507	507	2,788	14
15	Etectrical work in the Boiler Room	2013	4,559		27.5	166	166	913	15
16	Chiller Repairs	2013	125,701		27.5	4,571	4,571	25,140	16
17	Remodeling to the Fire Dampers	2013	42,683		27.5	1,552	1,552	8,536	17
18	Repairs Transformer	2013	18,519		27.5	673	673	3,702	18
19	First Floor Dining Room - Electrical, Tile, Paint etc	2013	182,195		27.5	6,625	6,625	36,438	19
20	Administrative Office Remodeling	2013	10,387		27.5	378	378	2,079	20
21	Parking Lot Resurface and Stripe	2013	64,000		15	4,267	4,267	23,468	21
22	Dinning Room Remodel -2nd and 5th Floor Electrical work	2013	84,428		27.5	3,070	3,070	13,815	22
23	Paint, Drywall, Design fees	2013							23
24	Chiller Repairs -vondor Paragon	2014	5,350		27.5	194	194	873	24
25	Flooring for rooms on 3rd and 4th Floor Century Tile,		81,129		27.5	2,950	2,950	13,275	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	7,029	27
28	Sprinkler System Labor and Supplyhouse Sprinkler		19,923		27.5	724	724	3,258	28
29	Remodel the DON & Therapy Office Built in Cabinets	2014	9,858		27.5	358	358	1,611	29
30	Dampers/Air Handler Repairs	2014	8,318		5	1,664	1,664	7,488	30
31	Gas Line Repairs	2015	10,217		15	681	681	2,384	31
32	Dining Rooms Remodel 2-5 Floors Dry Wall, electrical,	2015	90,767		27.5	3,301	3,301	11,553	32
33	Cabinets, Painting, Demo, Wallcovering								33
34	TOTAL (lines 1 thru 33)		\$ 10,420,351	\$		\$ 309,869	\$ 309,869	\$ 6,752,194	34

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

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

0024356

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 10,420,351	\$		\$ 309,869	\$ 309,869	\$ 6,752,194	1
2	Parking Lot Resurface & Stripe	2015	9,463		15	631	631	2,208	2
3	Chiller Repairs Plumbing and Motor	2015	18,241		15	1,216	1,216	4,256	3
4	Residents Rooms upgrade- Built in Cabinets	2015	45,550		27.5	1,656	1,656	5,796	4
5	Fire Alarm Systems - 2nd, 3rd, 4th &5th floor Dampers,	2015	120,463		27.5	4,380	4,380	15,330	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	1,214	7
8	Relocation of Room								8
9									9
10	Install Automatic Door Equipment	2016	24,996		27.5	909	909	2,272	10
11	Install Fire Alarm System	2016	12,160		27.5	442	442	1,105	11
12	Install Built in Cabinets on First and Five Floors	2016	106,800		27.5	3,884	3,884	9,710	12
13									13
14	Nursing Station Remodeling Granite Stone	2016	3,000		15	200	200	500	14
15	Dining Rooms Remodel 2-5 Floors Dry Wall, electrical,	2016	9,820		27.5	357	357	893	15
16	Light fixtures, Tiles, Wallcovering								16
17	Parking Lot Resurface & Stripe	2016	66,841		15	4,456	4,456	11,140	17
18	Compressor	2016	18,450		15	1,230	1,230	3,075	18
19	Fire Alarm Systems - 2nd, 3rd, 4th &5th floor Dampers,	2016	83,312		27.5	3,030	3,030	7,575	19
20									20
21	5th Floor Clu Room -Drawings Demolition, Wall Vinyl	2017	60,747		10	6,075	6,075	9,112	21
22	painting, electric,plumbing								22
23	Upgrades of Corridors - Tile, Carpet Electrical, Labor	2017	62,717		10	6,272	6,272	9,408	23
24	Replacement of the Chiller Compressor	2017	18,450		5	3,690	3,690	5,535	24
25	Upgrades to the facility Laundry Room - Drawings, Permits	2017	157,754		10	15,776	15,776	23,664	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	Cuurent Depreciations			96,002			(96,002)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,248,652	\$ 96,002		\$ 364,420	\$ 268,418	\$ 6,864,987	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	\$ 354,709	\$ 63,717	\$ 63,717	\$	3-15 yrs.	\$ 248,378	71
72	Current Year Purchases					5 yrs.		72
73	Fully Depreciated Assets	695,906				5-15 yrs.	695,906	73
74	Alloated from BHC fees& bldg	134,000		36,684	36,684	5	64,857	74
75	TOTALS	\$ 1,184,615	\$ 63,717	\$ 100,401	\$ 36,684		\$ 1,009,141	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	3,901	3,901		5 yrs.	39,010	78
79	Car	2015 Mercedes	2015	81,901	16,380	16,380		5 yrs.	73,710	79
80	TOTALS			\$ 182,335	\$ 20,281	\$ 20,281	\$		\$ 174,144	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)	\$ 180,000	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 485,102	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 305,102	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,048,272	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Facility	\$ 468,341	92
93	Building Company		93
94			94
95		\$ 468,341	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				127,887			5
6	Parking Lot				7,200			6
7	TOTAL				\$ 135,087			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.	_____ /2019	\$ N/A
13.	_____ /2020	\$ N/A
14.	_____ /2021	\$ 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: \$ 53,800 Description: Water Soft \$80, Copier\$19,709, Bed Rental\$14,504, Med. Equip\$11,564, Postage \$3,858Mgmt \$4,085

(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	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.

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
					Units	Cost					
1	Licensed Occupational Therapist	L10A, C1	5502 hrs	\$ 232,305		\$	\$	5,502	\$ 232,305	1	
2	Licensed Speech and Language Development Therapist	L10A, C1	1551 hrs	78,806				1,551	78,806	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	L10a, C1,C2	9402 hrs	454,272	347	22,556	7,825	9,749	484,653	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 prescripts				328,945		328,945	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				13,565			13,565	12	
13	Other (specify):									13	
14	TOTAL			\$ 765,383	347	\$ 36,121	\$ 336,770	16,802	\$ 1,138,274	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: 01/01/2018 Ending: 12/31/2018
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2018 (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	\$ 6,077	\$ 6,077	1
2	Cash-Patient Deposits	58,733	58,733	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,160,462	4,160,462	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(33,228)	111,771	6
7	Other Prepaid Expenses	18,000	18,000	7
8	Accounts Receivable (owners or related parties)	1,674,888	2,826,227	8
9	Other(specify): <u>See SCH17C</u>	1,223	1,412,091	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,886,155	\$ 8,593,361	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		273,400	13
14	Buildings, at Historical Cost	329,929	8,083,738	14
15	Leasehold Improvements, at Historical Cost	1,674,636	3,164,914	15
16	Equipment, at Historical Cost	1,145,023	1,366,950	16
17	Accumulated Depreciation (book methods)	(2,132,241)	(8,048,272)	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 (spec <u>Loan Cost Amort</u>)		157,215	22
23	Other(specify): <u>CIP</u>	468,341	468,341	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,485,688	\$ 5,466,286	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,371,843	\$ 14,059,647	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,594,085	\$ 3,897,832	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	59,851	59,851	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	516,386	516,386	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		628,433	32
33	Accrued Interest Payable		30,159	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See SCH17C</u>	348,720	348,720	36
37	<u>Due to/From LaGrange</u>	14,879	14,879	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,533,921	\$ 5,496,260	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	495,702	495,702	39
40	Mortgage Payable		11,489,215	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 495,702	\$ 11,984,917	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,029,623	\$ 17,481,177	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,342,220	\$ (3,421,530)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,371,843	\$ 14,059,647	48

*(See instructions.)

Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence
0024356
12/31/2018

Schedule 17C

XV. Balance Sheet

A. Current Assets	Operating	After Consolidation
Line 9 -Other		
Employee Advance	1,223	1,223
Reserve for Replacement		489,551
Real Estate Escrow		892,457
Construction Escrow		28,860
	1,223	1,412,091
C. Current Liabilities	Operating	After Consolidation
Line 36 -Other Current Liabilities		
Accrued Bed & Provider Tax	39,825	39,825
Professional Liability Claims	130,000	130,000
Accrued - Federal Withholding	88,499	88,499
Accrued - FICA Withholding	70,297	70,297
Accrued - State Withholding	39,717	39,717
Wage Garnishment	(4,478)	(4,478)
Accrued Life Ins Withholdinh	4,546	4,546
401K Withholding	(19,686)	(19,686)
	348,720	348,720

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,512,604	1
2	Restatements (describe):		2
3	<u>Rounding</u>	(4)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,512,600	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(138,380)	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	(32,000)	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)	\$ (170,380)	17
B. Transfers (Itemize):			
18			18
19	<u>Rounding</u>		19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,342,220	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Seneca Nursing Home Inc. d/b/a Lee Manor Nursin; # 0024356 Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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

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

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 20,616,799	1
2	Discounts and Allowances for all Levels	(3,487,741)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,129,058	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,656,541	6
7	Oxygen	59,865	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,716,406	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	3,462	13
14	Non-Patient Meals	40	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	287,047	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	8,254	19
20	Radiology and X-Ray	40,860	20
21	Other Medical Services	(25,057)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 314,606	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	29,213	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 29,213	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	1,232	28
28a	Activity Income	434	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,666	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,190,949	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,644,662	31
32	Health Care	8,032,109	32
33	General Administration	3,960,592	33
B. Capital Expense			
34	Ownership	3,177,483	34
C. Ancillary Expense			
35	Special Cost Centers	900,595	35
36	Provider Participation Fee	613,888	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,329,329	40
41	Income before Income Taxes (line 30 minus line 40)**	(138,380)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (138,380)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 10,541,567	44
45	Private Pay - Net Inpatient Revenue	4,102,209	45
46	Medicare - Net Inpatient Revenue	2,097,099	46
47	Other-(specify) Private Insurance	388,183	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 17,129,058	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: 01/01/2018 Ending: 12/31/2018

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	900	1,418	\$ 65,552	\$ 46.23	1
2	Assistant Director of Nursing	2,019	2,200	102,408	46.55	2
3	Registered Nurses	50,780	72,495	1,765,387	24.35	3
4	Licensed Practical Nurses	20,118	31,631	601,195	19.01	4
5	CNAs & Orderlies	114,623	171,732	2,004,260	11.67	5
6	CNA Trainees					6
7	Licensed Therapist	15,007	16,455	765,383	46.51	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,922	2,160	41,829	19.37	9
10	Activity Assistants	21,456	23,514	283,043	12.04	10
11	Social Service Workers	7,551	8,071	130,395	16.16	11
12	Dietician	2,386	2,606	37,274	14.30	12
13	Food Service Supervisor	1,960	2,168	40,634	18.74	13
14	Head Cook	5,059	5,347	79,965	14.96	14
15	Cook Helpers/Assistants					15
16	Dishwashers	29,066	30,967	382,069	12.34	16
17	Maintenance Workers	7,265	7,859	140,615	17.89	17
18	Housekeepers	43,315	47,599	525,420	11.04	18
19	Laundry	9,417	10,121	103,489	10.23	19
20	Administrator	1,903	2,160	92,321	42.74	20
21	Assistant Administrator					21
22	Other Administrative	3,680	3,688	269,613	73.11	22
23	Office Manager					23
24	Clerical	11,064	11,754	206,715	17.59	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,785	1,876	18,519	9.87	31
32	Other Health C: SCH20A	47,060	55,954	1,368,092	24.45	32
33	Other(specify) <u>Community Relati</u>	2,176	2,296	95,467	41.58	33
34	TOTAL (lines 1 - 33)	400,512	514,071	\$ 9,119,645 *	\$ 17.74	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	288	\$ 13,093	C1,L3	35
36	Medical Director	Monthly	20,000	C9,L3	36
37	Medical Records Consultant	96	4,704	C10,L3	37
38	Nurse Consultant	255	14,006	C10,L3	38
39	Pharmacist Consultant	Monthly	10,016	C10,L3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	39	2,129	C11,L3	44
45	Social Service Consultant	29	1,853	C12, L2	45
46	Other(specify) <u>MDS Consultant</u>	Monthly	7,030	C10,L3	46
47	<u>Quality Assurance</u>	35	1,947	C10,L3	47
48					48
49	TOTAL (lines 35 - 48)	742	\$ 74,778		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	401	\$ 25,253	C10,L3	50
51	Licensed Practical Nurses	207	9,497	C10,L3	51
52	Certified Nurse Assistants/Aides	8,187	218,995	C10,L3	52
53	TOTAL (lines 50 - 52)	8,795	\$ 253,745		53

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

0024356

12/31/2018

Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Central Supply	2,433	2,738	51,657	18.87
Ward Clerk	3,334	3,608	47,091	13.05
MDS Coordinator	8,558	10,686	366,335	34.28
Nursing Admin	11,010	13,377	308,512	23.06
Wound Care	6,447	8,013	238,949	29.82
Rehab Director	2,012	2,290	102,096	44.58
Rehab Nurse	2,426	2,600	70,455	27.10
Restorative Aide	10,840	12,642	182,997	14.48
Total	47,060	55,954	1,368,092	24.45

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

Provider #: 0024356

01/01/2018 to 12/31/2018

XIX. SUPPORT SCHEDULE

C. Professional Services

Life Safety Resources, LLC	Life Safety	3,191
Personnel Planners	Unemployment	912
Pinnacle Quality Insight	Employee Inservice Program	5,220
Innovative LTC Solutions	Oxygen Billing	9,683
Terrill Consulting Servises	MDS Consulting	2,343
Rehab Management System	Billing Services	41,400
Language Line Services	Language Interpreter	35
RSM US LLP	Accounting Services	42,408
Ronald L Cournaya	Financial Consulting	5,000
Mueller & Co, LLP	401K Audit	10,400
MGKappy Consulting	Financial Consulting	4,000
Polsineli Shughart PC	Legal - Employees & Residents	59,027
Hamilton Thies Lorch & Hagnell LLP	Corporate Matters LOC	31,414
Sher LLP	HUD Services	44,562
Markoff Law Firm & Grabowski Law Center	Collection	1,879
Aronberg Goldgehn Davis & Carmisa	Construction Matters	167
Huntington Bank	Line of Credit Renewal	2,575
Total for Schedule 21A		264,216
Total Per Schedule 3 Line 19 Column 3		803,887
Allocated from Building Company	Accounting	14,764
Allocated from Building Company	Real Estate Appeals	19,943
Allocated from Building Company	Annual Report	200
Allocated from Building Company	Real Estate Appeals	19,794
Allocated from BHC Management Fees		28,577
To disallow non-allowable legal fees	Collections	(1,879)
To disallow Building Company	Annual Report	(200)
To disallow Management Fees		(372,384)
Total Per Schedule 3 Line 19 Column 8		512,702

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

Provider #: 0024356

01/01/2018 to 12/31/2018

DATE	Employee/Vendor	Position	Auto Expense					Auto Allowance
			License	Repairs	Gas	Mileage	Tolls	
	Bills Auto & Truck Repair			297.62				
	New Auto Spa			596.00				
	Butterfield Health Care Group							
	Credit card B McNiff				4,451.84			
	Credit Cards				208.32			
	I Pass						600.00	
	Helen Reyes	Director of Nursing				208.03		
	Charles Escat	Nurse Services Secretary				76.34		
	Nick Vangel	Owner				912.64		
	William McNiff	Administrator				405.96		
	Ellyn Hanson	Admission						4,642.86
	Emila Aliser - Plodzien	DON						
	Allocated from Management Company					5,379.00		
TOTALS			\$ -	\$ 893.62	\$ 4,660.16	\$ 6,981.97	\$ 600.00	\$ 4,642.86

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. Health Care Council of Illinois \$ 84,175
- (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? N/A
What was the average life used for new equipment added during this period? _____
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 48,747 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. \$ 613,888
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. \$ 40
- (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	539,942	63,364	13,093	616,399	0	616,399	0	616,399
2. Food Purchase	0	654,873	0	654,873	0	654,873	3,122	657,995
3. Housekeeping	525,420	58,262	0	583,682	0	583,682	0	583,682
4. Laundry	103,489	19,503	0	122,992	0	122,992	0	122,992
5. Heat and Other Utilities	0	0	220,995	220,995	0	220,995	4,878	225,873
6. Maintenance	140,615	51,074	254,032	445,721	0	445,721	25,558	471,279
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,309,466	847,076	488,120	2,644,662	0	2,644,662	33,558	2,678,220
9. Medical Director	0	0	48,250	48,250	0	48,250	-6,441	41,809
10. Nursing & Medical Records	5,925,413	439,854	291,448	6,656,715	0	6,656,715	15,934	6,672,649
10a. Therapy	765,383	7,825	36,121	809,329	0	809,329	0	809,329
11. Activities	324,872	28,832	2,129	355,833	0	355,833	-426	355,407
12. Social Services	130,395	0	1,853	132,248	0	132,248	21,423	153,671
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	29,734	29,734	0	29,734	0	29,734
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	7,146,063	476,511	409,535	8,032,109	0	8,032,109	30,490	8,062,599
17. Administrative	361,934	0	147,069	509,003	0	509,003	-178,098	330,905
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	803,887	803,887	0	803,887	-291,185	512,702
20. Fees, Subscriptions & Promotion	0	0	140,242	140,242	0	140,242	-27,623	112,619
21. Clerical & General Office	206,715	59,164	72,379	338,258	0	338,258	417,854	756,112
22. Employee Benefits & Payroll	0	0	1,829,347	1,829,347	0	1,829,347	0	1,829,347
23. Inservice Training & Education	0	0	3,727	3,727	0	3,727	126	3,853
24. Travel and Seminar	0	0	9,258	9,258	0	9,258	-7,197	2,061
25. Other Admin. Staff Trans	0	0	12,399	12,399	0	12,399	5,379	17,778
26. Insurance-Prop.Liab.Malpractice	0	0	314,471	314,471	0	314,471	79,082	393,553
27. Other (specify)*	0	0	0	0	0	0	77,545	77,545
28. Total General Adminis	568,649	59,164	3,332,779	3,960,592	0	3,960,592	75,883	4,036,475
29. Total General Administrative	9,024,178	1,382,751	4,230,434	14,637,363	0	14,637,363	139,931	14,777,294
30. Depreciation	0	0	180,000	180,000	0	180,000	305,102	485,102
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	60,568	60,568	0	60,568	344,651	405,219
33. Real Estate	0	0	0	0	0	0	460,538	460,538
34. Rent - Facility & Grounds	0	0	2,887,200	2,887,200	0	2,887,200	-2,752,113	135,087
35. Rent - Equipment & Vehicles	0	0	49,715	49,715	0	49,715	4,085	53,800
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	3,177,483	3,177,483	0	3,177,483	-1,637,737	1,539,746
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	328,945	0	328,945	0	328,945	0	328,945
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	613,888	613,888	0	613,888	0	613,888
43. Other (specify):*	95,467	0	476,183	571,650	0	571,650	-571,650	0
44. Total Special Cost Ce	95,467	328,945	1,090,071	1,514,483	0	1,514,483	-571,650	942,833
45. Grand Total	9,119,645	1,711,696	8,497,988	19,329,329	0	19,329,329	-2,069,456	17,259,873

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	6,077	6,077
2. Cash - Patient Deposits	58,733	58,733
3. Accounts & Notes Recievable	4,160,462	4,160,462
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	-33,228	111,771
7. Other Prepaid Expenses	18,000	18,000
8. Accounts Receivable-Owner/Related Party	1,674,888	2,826,227
9. Other (specify):	1,223	1,412,091
10. Total current assets	5,886,155	8,593,361
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	329,929	8,083,738
15. Leasehold Improvements, Historical Cost	1,674,636	3,164,914
16. Equipment, at Historical Cost	1,145,023	1,366,950
17. Accumulated Depreciation (book methods)	-2,132,241	-8,048,272
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	157,215
23. other (specify):	468,341	468,341
24. Total Long-Term Assets	1,485,688	5,466,286
25. Total Assets	7,371,843	14,059,647
CURRENT LIABILITIES		
26. Accounts Payable	3,594,085	3,897,832
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	59,851	59,851
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	516,386	516,386
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	628,433
33. Accrued Interest Payable	0	30,159
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	348,720	348,720
37. Other Current Liabilities (specify):	14,879	14,879
38. Total Current Liabilities	4,533,921	5,496,260
LONG TERM LIABILITES		
39.Long-Term Notes Payable	495,702	495,702
40.Mortgage Payable	0	11,489,215
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	495,702	11,984,917
46.Total Liabilities	5,029,623	17,481,177
47.Total Equity	2,342,220	-3,421,530
48.Total Liabilities and Equity	7,371,843	14,059,647

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	20,616,799
2. Discounts and Allowances for all Levels	-3,487,741
Subtotal - Inpatient Care	17,129,058
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,656,541
7. Oxygen	59,865
Subtotal - Ancillary Revenue	1,716,406
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	3,462
14. Non-Patient Meals	40
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	287,047
18. Sale of Supplies to Non-Patients	0
19. Laboratory	8,254
20. Radiology and X-Ray	40,860
21. Other Medical Services	-25,057
22. Laundry	0
Subtotal - Other Operating Revenue	314,606
24. Contributions	0
25. Interest and Other Investments Income	29,213
Subtotal - Non-Operating Revenue	29,213
27. Other Revenue (specify):	0
28. Other Revenue (specify):	1,666
Subtotal - Other Revenue	1,666
30. Total Revenue	19,190,949
31. General Services	2,644,662
32. Health Care	8,032,109
33. General Administration	3,960,592
34. Ownership	3,177,483
35. Special Cost Centers	900,595
35. Provider Participation Fee	613,888
37. Other	0
40. Total Expenses	19,329,329
41. Income Before Income Taxes	-138,380
42. Income Taxes	0
43. Net Income or Loss for the Year	-138,380