

Facility Name & ID Number Parkway Manor

0047886 Report Period Beginning: 10/1/2017 Ending: 9/30/2018

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	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	13,058	6,948	15,378	35,384	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,058	6,948	15,378	35,384	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.00%

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 12,874

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: 9/30/18 Fiscal Year: 9/30/18

* 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: 10/1/2017 Ending: 9/30/2018

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	319,387	31,211	20,224	370,822		370,822	(44,455)	326,367		1
2	Food Purchase		363,594		363,594		363,594	(47,882)	315,712		2
3	Housekeeping	212,267	60,048		272,315		272,315	(31,708)	240,607		3
4	Laundry	61,106	8,889		69,995		69,995	(8,150)	61,845		4
5	Heat and Other Utilities			197,314	197,314		197,314	(22,975)	174,339		5
6	Maintenance	77,732	42,921	86,265	206,918		206,918	(32,017)	174,901		6
7	Other (specify):*										7
8	TOTAL General Services	670,492	506,663	303,803	1,480,958		1,480,958	(187,187)	1,293,771		8
	B. Health Care and Programs										
9	Medical Director			4,752	4,752		4,752		4,752		9
10	Nursing and Medical Records	3,439,511	241,327	30,241	3,711,079		3,711,079	(195,007)	3,516,072		10
10a	Therapy										10a
11	Activities	86,046	10,699		96,745		96,745	(24,187)	72,558		11
12	Social Services	85,604			85,604		85,604		85,604		12
13	CNA Training										13
14	Program Transportation			3,926	3,926		3,926		3,926		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,611,161	252,026	38,919	3,902,106		3,902,106	(219,194)	3,682,912		16
	C. General Administration										
17	Administrative	96,770			96,770		96,770		96,770		17
18	Directors Fees							2,837	2,837		18
19	Professional Services			400,313	400,313		400,313	(2,218)	398,095		19
20	Dues, Fees, Subscriptions & Promotions			39,008	39,008		39,008	(5,937)	33,071		20
21	Clerical & General Office Expenses	124,437	39,884	115,348	279,669		279,669	(2,420)	277,249		21
22	Employee Benefits & Payroll Taxes			938,036	938,036		938,036	(45,063)	892,973		22
23	Inservice Training & Education			7,899	7,899		7,899		7,899		23
24	Travel and Seminar			1,355	1,355		1,355		1,355		24
25	Other Admin. Staff Transportation			3,929	3,929		3,929		3,929		25
26	Insurance-Prop.Liab.Malpractice			121,631	121,631		121,631	1,549	123,180		26
27	Other (specify):*										27
28	TOTAL General Administration	221,207	39,884	1,627,519	1,888,610		1,888,610	(51,252)	1,837,358		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,502,860	798,573	1,970,241	7,271,674		7,271,674	(457,633)	6,814,041		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.

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			203,421	203,421		203,421	418,936	622,357			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							244,969	244,969			32
33	Real Estate Taxes							186,363	186,363			33
34	Rent-Facility & Grounds			791,880	791,880		791,880	(791,880)				34
35	Rent-Equipment & Vehicles			9,057	9,057		9,057		9,057			35
36	Other (specify):* Mortg Insurance							40,210	40,210			36
37	TOTAL Ownership			1,004,358	1,004,358		1,004,358	98,598	1,102,956			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			8,127	8,127		8,127		8,127			38
39	Ancillary Service Centers	1,638,736	544,997	70,063	2,253,796		2,253,796		2,253,796			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			195,107	195,107		195,107		195,107			42
43	Other (specify):* See Att Sch 4A	55,525		703,898	759,423		759,423	(641,578)	117,845			43
44	TOTAL Special Cost Centers	1,694,261	544,997	977,195	3,216,453		3,216,453	(641,578)	2,574,875			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,197,121	1,343,570	3,951,794	11,492,485		11,492,485	(1,000,613)	10,491,872			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 10/1/2017

Period End 9/30/2018

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			71,164	71,164		71,164		71,164		
	Radiology Expenses			46,681	46,681		46,681		46,681		
	Non-Allowable Expenses	55,525		586,053	641,578		641,578	(641,578)	0		
					0		0		0		
					0		0		0		
	TOTAL Other Special C	55,525	0	703,898	759,423	0	759,423	(641,578)	117,845		

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	(1,799)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,528)	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	818	30		9
10	Interest and Other Investment Income	(6,189)	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	(5,229)	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	(5,827)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(452,753)	43		24
25	Fund Raising, Advertising and Promotional	(116,772)	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	(642,746)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,247,025)		\$	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)	246,412		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 246,412		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,000,613)		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: 10/1/2017

Ending: 9/30/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow Marketing Wages	\$ (55,525)	43	1
2	Disallow R/E Entity HUD Audit	(26,060)	19	2
3	Disallow AL Expenses-Dietary	(44,455)	1	3
4	Disallow AL Expenses-Food	(46,083)	2	4
5	Disallow AL Expenses-Housekeeping	(31,708)	3	5
6	Disallow AL Expenses-Laundry	(8,150)	4	6
7	Disallow AL Expenses-Utilities	(22,975)	5	7
8	Disallow AL Expenses-Maintenance	(23,861)	6	8
9	Disallow AL Expenses-Nursing	(195,007)	10	9
10	Disallow AL Expenses-Activities	(24,187)	11	10
11	Disallow AL Expenses-Licenses & Fees	(797)	20	11
12	Disallow AL Expenses-Telephone	(2,248)	21	12
13	Disallow AL Expenses-Employee Benefits	(45,091)	22	13
14	Disallow AL Expenses-Insurance	(15,845)	26	14
15	Disallow AL Expenses-Depreciation Expense	(33,166)	30	15
16	Disallow AL Expenses-Interest Expense	(34,318)	32	16
17	Disallow AL Expenses-Real Estate Tax Expense	(24,837)	33	17
18	Capitalize Repairs over \$2,500	(8,179)	6	18
19	Miscellaneous Income Offset	(254)	21	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	(642,746)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
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	6 Maintenance	\$	Unlimited Development, Inc.	100.00%	\$ 23	\$ 23	1	
2	V	18 Director Fees		Unlimited Development, Inc.	100.00%	2,837	2,837	2	
3	V	19 Professional Fees		Unlimited Development, Inc.	100.00%	3,609	3,609	3	
4	V	20 Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	14	14	4	
5	V	21 General Admin Expense		Unlimited Development, Inc.	100.00%	82	82	5	
6	V	22 Employee Benefits		Unlimited Development, Inc.	100.00%	28	28	6	
7	V	26 Property Insurance		Unlimited Development, Inc.	100.00%	54	54	7	
8	V							8	
9	V							9	
10	V							10	
11	V							11	
12	V							12	
13	V							13	
14	Total		\$			\$ 6,647	\$ *	6,647	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	\$ 26,060	\$ 26,060	15
16	V	20 Dues, Fees, Subs & Prom		Marion Williamson County Parkway, LLC	N/A	75	75	16
17	V	26 Property Insurance		Marion Williamson County Parkway, LLC	N/A	17,340	17,340	17
18	V	30 Depreciation		Marion Williamson County Parkway, LLC	N/A	451,284	451,284	18
19	V	32 Interest Expense	508	Marion Williamson County Parkway, LLC	N/A	285,984	285,476	19
20	V	33 Property Taxes		Marion Williamson County Parkway, LLC	N/A	211,200	211,200	20
21	V	34 Facility Rent	791,880	Marion Williamson County Parkway, LLC	N/A		(791,880)	21
22	V	36 Mortgage Insurance		Marion Williamson County Parkway, LLC	N/A	40,210	40,210	22
23	V							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		\$ 792,388			\$ 1,032,153	\$ * 239,765	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:

10/1/2017

Ending:

9/30/2018

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

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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

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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 McCora	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: 10/1/2017 Ending: 9/30/2018

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	See Attached Schedule 7A								\$ 2,837	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	\$ 2,837		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:

10/1/2017

Ending: 1/30/2018

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 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

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	6	Maintenance	Weighted Avail Bed Days	505,933	21	\$ 240	\$ 47,815	\$ 23	1
2	18	Director Fees	Weighted Avail Bed Days	505,933	21	\$ 30,020	47,815	2,837	2
3	19	Professional Fees	Weighted Avail Bed Days	505,933	21	38,188	47,815	3,609	3
4	20	Dues, Licenses and Subs	Weighted Avail Bed Days	505,933	21	144	47,815	14	4
5	21	General Admin Expense	Weighted Avail Bed Days	505,933	21	873	47,815	82	5
6	22	Employee Benefits	Weighted Avail Bed Days	505,933	21	300	47,815	28	6
7	26	Property Insurance	Weighted Avail Bed Days	505,933	21	568	47,815	54	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					\$ 70,333	\$	\$ 6,647	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning:

10/1/2017

Ending:

9/30/2018

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	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	7,025,733	7/1/2047	3.5500	251,666	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	\$ 7,025,733			\$ 251,666	9						
B. Non-Facility Related*																		
10	Cambridge Realty Capital			Facility purchase -AL Portion	\$4,427.00	6/1/12	1,063,800	958,055	7/1/2047	3.5500	34,318	10						
11	LTD. of Illinois										Disallow AL Int Exp	(34,318)	11					
12											Int Income Offset	(6,697)	12					
13											Int Income Offset		13					
14	TOTAL Non-Facility Related				\$4,427.00		\$ 1,063,800	\$ 958,055			\$ (6,697)	14						
15	TOTALS (line 9+line14)						\$ 8,865,000	\$ 7,983,788			\$ 244,969	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 40,210 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 2017 report.		\$	151,638	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.)	2017	\$	206,972	2
3. Under or (over) accrual (line 2 minus line 1).		\$	55,334	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	155,866	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.)			(24,837)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	186,363	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	123,541	8
	2014	127,916	9
	2015	200,540	10
	2016	201,819	11
	2017	206,972	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

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 2017 bill.

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

2017 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 2017 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 2017.

(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>137,938.64</u>	\$ <u>121,386.00</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>68,837.76</u>	\$ <u>60,577.23</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>	\$ <u>195.16</u>	\$ <u>171.74</u>
8. _____	<u>OF S 171.44' OF SW 1/4 + N 30'</u>	\$ _____	\$ _____
9. _____	<u>OF S 171.44' OF W 175.59' OF</u>	\$ _____	\$ _____
10. _____	<u>SE 1/4</u>	\$ _____	\$ _____
TOTALS		\$ <u><u>206,971.56</u></u>	\$ <u><u>182,134.97</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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:

10/1/2017 Ending:

9/30/2018

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

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 6 columns: Use, Square Feet, Year Acquired, Cost, and two unlabeled columns. 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

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	\$ 227,379	\$ 227,379	\$ 2,861,197	4
5	12	2013	2013	4,062,647		40	101,566	101,566	490,902	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	4,723	5-25 yrs	4,723		88,753	10
11	Shower Rooms, Water Meter, ReRoof, Roof Repairs	2009		211,630	17,306	10-20 yrs	17,306		156,343	11
12	Cabinets, Water Heater, New Front Windows/Varnish	2010		28,618	2,050	10-15 yrs	2,050		17,569	12
13	Activity Room remodel-Carpet/Window coverings	2010		3,841		5			3,841	13
14	Water Heater	2013		3,910	391	10	391		2,150	14
15	Concrete sidewalk	2013		26,295	1,753	15	1,753		9,056	15
16	Workstation	2013		5,868	587	10	587		2,983	16
17	Land Improvements-Parkway Manor Addition (contracted total)	2013		854,000		15	56,933	56,933	275,176	17
18	Nurse Call System	2013		14,101	1,410	10	1,410		6,815	18
19	Bally Freezer	2014		19,993	1,999	10	1,999		8,996	19
20	Double Faced Sign With Message Board	2014		46,503	4,650	10	4,650		20,538	20
21	Condensing Unit in Walk In Freezer	2014		3,551	236	15	236		1,026	21
22	Remodel-3 Wings: Tile/Wallpaper/Paint/Fixtures/Furniture/Therapy Equ	2014		601,947	50,162	12	50,162		204,828	22
23	Landscaping	2014		18,412	1,841	10	1,841		7,978	23
24	Water Heater	2014		3,160	316	10	316		1,211	24
25	Remodel-Tile/Wallpaper/Paint/Fixtures/Furniture/Therapy equip	2015		371,408	30,951	12	30,951		108,328	25
26	Workstation-Counter/Cabinets/Chair	2015		3,588	299	12	299		1,146	26
27	Surge Protector	2015		28,523	1,902	15	1,902		5,864	27
28	Paint Activity Room	2016		3,875	775	5	775		2,131	28
29	Automatic Doors	2016		14,298	1,430	10	1,430		3,456	29
30	PTAC Units	2016		2,540	508	5	508		1,185	30
31	Paint Hallway/Living Room/Lobby	2016		8,950	1,790	5	1,790		3,580	31
32	Mag Locks-Doors Rear Facility	2016		2,533	253	10	253		464	32
33	Roof Repair	2017		3,670	367	10	367		581	33
34	PTAC Units	2017		2,540	508	5	508		720	34
35	Generator Motherboard	2018		2,780	93	10	93		93	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

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 Digital Keypad - Alzheimers Wing Exit Door	2018	3,166	106	5	106	\$	\$ 106	37
38 Air Conditioner - Laundry Room	2018	4,937	165	5	165		165	38
39 PTAC Units	2017	2,640	264	5	264		264	39
40 PTAC Units	2018	5,539	554	5	554		554	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)		\$ 15,620,020	\$ 127,389		\$ 513,267	\$ 385,878	\$ 4,295,929	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,341,866	\$ 59,021	\$ 93,421	\$ 34,400	3-15 yrs	\$ 998,649	71
72	Current Year Purchases	12,926	905	905		7-10 yrs	905	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,354,792	\$ 59,926	\$ 94,326	\$ 34,400		\$ 999,554	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	Facility	2017 Ford E 350	2017	\$ 57,430	\$ 14,358	\$ 14,358	\$	4	\$ 14,358	76
77	Facility	2010 Toyota Corolla	2018	6,500	406	406		4	406	77
78										78
79										79
80	TOTALS			\$ 63,930	\$ 14,764	\$ 14,764	\$		\$ 14,764	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)	\$ 17,604,063	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 202,079	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 622,357	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 420,278	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,310,247	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	6,301	89
90					90
91	TOTALS	\$ 55,549	\$ 2,160	\$ 51,049	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning: 10/1/2017

Ending: 9/30/2018

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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 9,057 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	<u>N/A</u>		\$	\$	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: Parkway Manor
IDPH License ID Number: 0047886
Fiscal Year End: 9/30/2018

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	8,657
Office Equipment	
Other Equipment Rental	400
Total - Line 16	9,057

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(1,3)	16559 hrs	\$ 567,714	1	\$ 146		16,560	\$ 567,860	1
2	Licensed Speech and Language Development Therapist	39(1)	4472 hrs	253,951				4,472	253,951	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(1,3)	21616 hrs	687,652	16	3,080		21,632	690,732	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 prescrpts				544,997		544,997	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)			6,329	66,837		6,329	66,837	12
13	Other (specify): <u>Therapy Coordinator</u>	39(1)	3775	129,419				3,775	129,419	13
14	TOTAL			\$ 1,638,736	6,346	\$ 70,063	\$ 544,997	52,768	\$ 2,253,796	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: 10/1/2017

Ending:

9/30/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/2018

(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	\$ 36,594	\$ 95,218	1
2	Cash-Patient Deposits	17,901	17,901	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 987,000)	2,381,130	2,393,777	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	155,031	184,745	6
7	Other Prepaid Expenses	2,601	14,782	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Interdivision Receivable</u>	8,556,517	8,556,517	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 11,149,774	\$ 11,262,940	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	1,587,307	15,620,020	14
15	Leasehold Improvements, at Historical Cost	18,412		15
16	Equipment, at Historical Cost	713,890	1,418,722	16
17	Accumulated Depreciation (book methods)	(1,156,271)	(5,310,247)	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 Sch 17A)	30,234	941,222	22
23	Other(specify): <u>See Sch 17A</u>		699,091	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,193,572	\$ 13,934,129	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,343,346	\$ 25,197,069	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 174,227	\$ 187,090	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	17,901	17,901	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	158,988	158,988	30
31	Accrued Taxes Payable (excluding real estate taxes)	61,082	61,082	31
32	Accrued Real Estate Taxes(Sch.IX-B)		155,866	32
33	Accrued Interest Payable		23,619	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Interdivision Payable</u>		7,897,366	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 412,198	\$ 8,501,912	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,983,788	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Security Deposits</u>	37,500	37,500	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 37,500	\$ 8,021,288	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 449,698	\$ 16,523,200	46
47	TOTAL EQUITY(page 18, line 24)	\$ 11,893,648	\$ 8,673,869	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,343,346	\$ 25,197,069	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Parkway Manor

Period Beginning 10/1/2017
Period End 9/30/2018

Schedule 17A

XV. Balance Sheet

Line 22 Other Long Term Assets

	Operating	After Consolidation
Construction In Progress	30,234	30,234
Land-Assisted Living		56,400
Building-Assisted Living		1,240,254
Reserve for Depr-Building-Assisted Living		(390,166)
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		(6,301)
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	30,234	941,222

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		658,288
Real Estate Tax Escrow		22,437
Insurance Escrow		2,000
MIP Escrow		16,366
TOTAL		699,091

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 11,992,478	1
2	Restatements (describe):		2
3	Prior Year Post Closing Adjustment	(7,092)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 11,985,386	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(91,738)	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)	\$ (91,738)	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)	\$ 11,893,648	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	\$ 11,229,725	1
2	Discounts and Allowances for all Levels	(144,792)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,084,933	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	271,020	6
7	Oxygen	3,504	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 274,524	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	2,288	12
13	Barber and Beauty Care	5,799	13
14	Non-Patient Meals	1,799	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	9,404	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	15,245	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 34,535	23
D. Non-Operating Revenue			
24	Contributions	5	24
25	Interest and Other Investment Income***	6,189	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,194	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19A</u>	561	28
28a	<u>Loss Run Contra</u>		28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 561	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,400,747	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,480,958	31
32	Health Care	3,902,106	32
33	General Administration	1,888,610	33
B. Capital Expense			
34	Ownership	1,004,358	34
C. Ancillary Expense			
35	Special Cost Centers	3,021,346	35
36	Provider Participation Fee	195,107	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,492,485	40
41	Income before Income Taxes (line 30 minus line 40)**	(91,738)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (91,738)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,010,892	44
45	Private Pay - Net Inpatient Revenue	1,774,667	45
46	Medicare - Net Inpatient Revenue	6,293,553	46
47	Other-(specify) <u>Medicare Replacement/Managed Care</u>	976,914	47
48	Other-(specify) <u>Hospice</u>	28,907	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,084,933	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: Parkway Manor
IDPH License ID Number: 0047886
Fiscal Year End: 9/30/2018

Schedule 19A

XVII. Income Statement
Line 28a Other Income

Rental Description	Amount
Late Fee Reversal	(1,499)
Processing Fee	566
AJ's Fitness Center	1,240
Miscellaneous Income	254
Total - Line 16	561

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning: 10/1/2017

Ending: 9/30/2018

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	1,840	2,080	102,422	\$ 49.24	1
2	Assistant Director of Nursing	1,848	2,080	78,687	37.83	2
3	Registered Nurses	25,149	26,706	677,836	25.38	3
4	Licensed Practical Nurses	39,995	42,324	840,460	19.86	4
5	CNAs & Orderlies	122,919	128,182	1,628,740	12.71	5
6	CNA Trainees					6
7	Licensed Therapist	43,669	46,422	1,638,736	35.30	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,311	8,712	86,046	9.88	10
11	Social Service Workers	7,003	7,453	85,604	11.49	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	28,635	29,987	319,387	10.65	15
16	Dishwashers					16
17	Maintenance Workers	7,192	7,777	77,732	10.00	17
18	Housekeepers	19,921	21,121	212,267	10.05	18
19	Laundry	5,947	6,267	61,106	9.75	19
20	Administrator	1,928	2,246	96,770	43.08	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,616	9,194	124,437	13.53	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,976	2,080	54,616	26.26	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,899	4,199	56,750	13.51	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	1,800	2,080	55,525	26.69	33
34	TOTAL (lines 1 - 33)	330,648	348,908	\$ 6,197,121 *	\$ 17.76	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	\$ 20,224	L1, C3	35
36	Medical Director	Monthly	4,752	L9, C3	36
37	Medical Records Consultant	Monthly	1,326	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	12,189	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)		\$ 38,491		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: 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	40,497	3,958		44,455
2	Food Purchase	Census		46,083		46,083
3	Housekeeping	Rooms	24,716	6,992		31,708
4	Laundry	Rooms	7,115	1,035		8,150
5	Heat and Other Utilities	Rooms			22,975	22,975
6	Maintenance	Rooms	9,051	4,997	9,813	23,861
7	Other (specify):*					-
9	Medical Director					-
10	Nursing and Medical Records	100% of RSD/Personal Care	195,007			195,007
10a	Therapy					-
11	Activities	25%	21,512	2,675		24,187
12	Social Services					-
13	CNA Training					-
14	Program Transportation	Rooms				-
15	Other (specify):*					-
17	Administrative					-
18	Directors Fees					-
19	Professional Services					-
20	Dues, Fees, Subscriptions & Promotions	Rooms			797	797
21	Clerical & General Office Expenses	Rooms		2,248		2,248
22	Employee Benefits & Payroll Taxes	% of AL Wages			45,091	45,091
23	Inservice Training & Education					-
24	Travel and Seminar					-
25	Other Admin. Staff Transportation					-
26	Insurance-Prop.Liab.Malpractice	Rooms			15,845	15,845
27	Other (specify):*					-
30	Depreciation	Direct			33,166	33,166
31	Amortization of Pre-Op. & Org.					-
32	Interest	12%			34,318	34,318
33	Real Estate Taxes	12%			24,837	24,837
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		297,898	67,988	186,842	552,728

Net adjustment required

552,728