

Facility Name & ID Number The Terrace Nursing Home

0051664 Report Period Beginning: 1/1/2018 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	65	Skilled (SNF)	65	23,725	1
2		Skilled Pediatric (SNF/PED)			2
3	50	Intermediate (ICF)	50	18,250	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	115	TOTALS	115	41,975	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	3,063	94	2,687	5,844	8
9	SNF/PED					9
10	ICF	20,618	4,610		25,228	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,681	4,704	2,687	31,072	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.03%

D. How many bed reserve days during this year were paid by the Department?
None (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 6/27/12

J. Was the facility purchased or leased after January 1, 1978?
YES Date 6/27/2012 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 65 and days of care provided 2,687

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Terrace Nursing Home # 0051664 Report Period Beginning: 1/1/2018 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	217,853	59,556	10,351	287,760		287,760		287,760		1
2	Food Purchase		152,264		152,264		152,264	(1,740)	150,524		2
3	Housekeeping	188,963	23,432		212,395		212,395		212,395		3
4	Laundry	48,008	8,357		56,365		56,365		56,365		4
5	Heat and Other Utilities			93,320	93,320		93,320		93,320		5
6	Maintenance	54,032	2,689	39,764	96,485		96,485		96,485		6
7	Other (specify):* Waste Disposal			16,027	16,027		16,027		16,027		7
8	TOTAL General Services	508,856	246,298	159,462	914,616		914,616	(1,740)	912,876		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,884,831	189,708	44,583	2,119,122		2,119,122	(20)	2,119,102		10
10a	Therapy	108,792			108,792		108,792		108,792		10a
11	Activities	82,133		9,909	92,042		92,042		92,042		11
12	Social Services	158,190			158,190		158,190		158,190		12
13	CNA Training										13
14	Program Transportation			902	902		902		902		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,233,946	189,708	73,394	2,497,048		2,497,048	(20)	2,497,028		16
	C. General Administration										
17	Administrative	121,876		287,280	409,156		409,156		409,156		17
18	Directors Fees										18
19	Professional Services			219,159	219,159		219,159		219,159		19
20	Dues, Fees, Subscriptions & Promotions			15,080	15,080		15,080		15,080		20
21	Clerical & General Office Expenses	154,975	13,285	42,952	211,212		211,212		211,212		21
22	Employee Benefits & Payroll Taxes			826,588	826,588		826,588		826,588		22
23	Inservice Training & Education										23
24	Travel and Seminar			374	374		374		374		24
25	Other Admin. Staff Transportation			1,576	1,576		1,576		1,576		25
26	Insurance-Prop.Liab.Malpractice			429,464	429,464		429,464		429,464		26
27	Other (specify):*										27
28	TOTAL General Administration	276,851	13,285	1,822,473	2,112,609		2,112,609		2,112,609		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,019,653	449,291	2,055,329	5,524,273		5,524,273	(1,760)	5,522,513		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number

The Terrace Nursing Home

#0051664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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							139,231	139,231			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			130,793	130,793		130,793	109,062	239,855			32
33	Real Estate Taxes							100,938	100,938			33
34	Rent-Facility & Grounds			497,300	497,300		497,300	(497,300)				34
35	Rent-Equipment & Vehicles			18,531	18,531		18,531		18,531			35
36	Other (specify):*											36
37	TOTAL Ownership			646,624	646,624		646,624	(148,069)	498,555			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		99,065	402,075	501,140		501,140	(222)	500,918			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			232,135	232,135		232,135		232,135			42
43	Other (specify):* Disallowed Costs			295,161	295,161		295,161	(288,037)	7,124			43
44	TOTAL Special Cost Centers		99,065	929,371	1,028,436		1,028,436	(288,259)	740,177			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,019,653	548,356	3,631,324	7,199,333		7,199,333	(438,088)	6,761,245			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

The Terrace Nursing Home

Period Beginning
Period End

1/1/2018
12/31/2018

Schedule 4A

V. Cost Center Expenses

		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
	Ancillary Expense										
	E. Special Cost Centers										
43	Other (specify):*				0	0		0			
	Laboratory Expense			5,227	5,227	5,227		5,227			
	Radiology Expenses			1,897	1,897	1,897		1,897			
	Non-Allowable Expenses			288,037	288,037	288,037	(288,037)	0			
					0	0		0			
					0	0		0			
	TOTAL Other Special Cost Centers	0	0	295,161	295,161	295,161	(288,037)	7,124			

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,734)	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	(18,210)	30		9
10	Interest and Other Investment Income	(12,849)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(194)	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	1,338	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(273,650)	43		24
25	Fund Raising, Advertising and Promotional	(2,446)	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	(157,825)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (473,570)		\$	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)	35,482		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 35,482		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (438,088)		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

The Terrace Nursing Home

ID# 0051664

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Vending Income	\$ (1,740)	2	1
2	Resident Needs/Charity	(3,351)	43	2
3	Medical Records Income	(20)	10	3
4	Building Co. - Admin Expenses	(2,222)	21	4
5	Building Co. - Amortization of Goodwill	(143,973)	36	5
6	Building Co. - Other Financing Costs	(6,297)	36	6
7	Offset Pharmacy Settlement Income	(222)	39	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(157,825)		49

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	21 Bank Charges	\$	TN Waukegan, LLC	100.00%	\$ 2,222	\$ 2,222	1
2	V	30 Depreciation		TN Waukegan, LLC	100.00%	157,441	157,441	2
3	V	32 Interest		TN Waukegan, LLC	100.00%	121,911	121,911	3
4	V	33 Real Estate Taxes		TN Waukegan, LLC	100.00%	100,938	100,938	4
5	V	34 Rent	497,300	TN Waukegan, LLC	100.00%		(497,300)	5
6	V	36 Amortization Exp-Goodwill		TN Waukegan, LLC	100.00%	143,973	143,973	6
7	V	36 Finance Costs		TN Waukegan, LLC	100.00%	6,297	6,297	7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 497,300			\$ 532,782	\$ * 35,482	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

The Terrace Nursing Home

0051664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	Jimmy Nassour	50	Bourbonnais Terrace NH	Bourbonnais	TN Waukegan, LLC	Waukegan	Lessor	1
2	Carl Meyer	50	Community Care Center	Chicago				2
3			Crestwood Terrace Nursing Ctr	Crestwood				3
4			Frankfort Terrace Nursing Center	Frankfort				4
5			Joliet Terrace Nursing Center	Joliet				5
6			Kankakee Terrace Nursing Center	Bourbonnais				6
7			Southview Manor Nursing Center	Chicago				7
8			West Chicago Terrace NH	West Chicago				8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Terrace Nursing Home # 0051664 Report Period Beginning: 1/1/2018 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	N/A								\$	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	\$	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 The Terrace Nursing Home

0051664

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

The Terrace Nursing Home

0051664

Report Period Beginning:

1/1/2018

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	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	First Mortgage		X	Mortgage Payable			\$	\$ 4,466,960			\$	121,195	1					
2													2					
3													3					
4													4					
5													5					
Working Capital																		
6	MidCap		X	Line of Credit				1,555				129,444	6					
7													7					
8													8					
9	TOTAL Facility Related						\$	\$ 4,468,515			\$	250,639	9					
B. Non-Facility Related*																		
10								Amortization Expense				2,065	10					
11								Interest Income Offset				(12,849)	11					
12													12					
13													13					
14	TOTAL Non-Facility Related						\$	\$			\$	(10,784)	14					
15	TOTALS (line 9+line14)						\$	\$ 4,468,515			\$	239,855	15					

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

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

(See instructions.)

SEE ACCOUNTANTS' PREPARATION REPORT

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

(See instructions.)

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Terrace Nursing Home COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0051664

CONTACT PERSON REGARDING THIS REPORT Jerry Harris

TELEPHONE (630) 501-0996 FAX #: (630) 501-0987

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>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>08-08-403-011</u>	<u>Long Term Care Property</u>	\$ <u>100,937.80</u>	\$ <u>100,937.80</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>100,937.80</u></u>	\$ <u><u>100,937.80</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X 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 The Terrace Nursing Home

0051664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,000 B. General Construction Type: Exterior Brick Frame Masonry/Steel Number of Stories _____

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

If so, please complete the following:

1. Total Amount Incurred: 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>2012</u>	<u>\$ 500,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 500,000	3

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	115	2012	1965	\$ 2,379,368	\$	35	\$ 67,982	\$ 67,982	\$ 475,874
5									
6									
7									
8									
	Improvement Type**								
9	Excavate & Repair Broken Sewer	2012		2,550		20	128	128	809
10	1st Floor Handrails & Wall Guards	2013		4,986		20	249	249	2,201
11	Fire Suppression System	2013		4,693		20	235	235	1,331
12	Fireline Phone	2014		2,637		20	132	132	539
13	Hvac	2015		4,149		20	207	207	823
14	Boiler Repair	2015		3,288		20	164	164	652
15	Call Light Repair, Deck Repair	2015		2,539		20	127	127	508
16	Chiller Repair	2017		3,788		20	189	189	378
17	Replace Concrete Slab and Sidewalk and Railings on Exit Ramp	2018		10,660		20	163	163	163
18	Elevator Repair - Replace Valve/Oil/Clean	2018		5,040		20	126	126	126
19	Emergency Pump Replacement	2018		9,414		20	235	235	235
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
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	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	Leasehold Improvements (Real Estate Entity):						\$	\$	37
38	Generator Transfer Switch	2012	3,496		20	175	175	1,224	38
39	Ejector Pumps	2012	10,000		20	500	500	3,500	39
40	Basement Ejector Pumps	2012	9,800		20	490	490	3,430	40
41	Main Floor Lobby, Offices, Bathrooms & Entry Vestibule Floorin	2013	43,000		20	2,150	2,150	12,900	41
42	1st Fl Shower Room Removed & Installed Bathroom Tiling, Backi	2013	6,650		20	333	333	1,997	42
43	Electrical Work	2015	5,026		20	251	251	1,004	43
44	Elevator Repair	2015	2,512		20	126	126	504	44
45	Replaced Heat Exchanger on Boiler	2016	5,225		20	261	261	783	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)		\$ 2,518,821	\$		\$ 74,223	\$ 74,223	\$ 508,981	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number The Terrace Nursing Home

0051664

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	\$ 645,625	\$	\$ 64,563	\$ 64,563	10	\$ 445,125	71
72	Current Year Purchases	4,452		445	445	10	445	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 650,077	\$	\$ 65,008	\$ 65,008		\$ 445,570	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	N/A									77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,668,898	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 139,231	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 139,231	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 954,551	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			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 The Terrace Nursing Home

0051664

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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 _____.

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 11,972 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	Facility	2013 Ford E150 Van	\$ 547	\$ 6,559	17
18					18
19					19
20					20
21	TOTAL		\$ 547	\$ 6,559	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: The Terrace Nursing Home
IDPH License ID Number: 0051664
Fiscal Year End: 12/31/2018

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Copier	1,736
Postage Machine	2,076
Water Softener	360
Air Conditioners	6,383
Dishwasher	1,417
Total - Line 16	<u>11,972</u>

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(3)	hrs	\$		\$ 173,737	\$		\$ 173,737	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs			3,507			3,507	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs			224,381			224,381	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				92,810		92,810	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Oxygen Rental/Cost</u>						6,255		6,255	12
13	Other (specify): _____									13
14	TOTAL			\$		\$ 401,625	\$ 99,065		\$ 500,690	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 The Terrace Nursing Home

0051664

Report Period Beginning: 1/1/2018

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	\$ (117,749)	\$ (117,738)	1
2	Cash-Patient Deposits	(5,279)	(5,279)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>577,629</u>)	1,675,391	1,675,391	3
4	Supply Inventory (priced at <u>Cost</u>)	3,400	3,400	4
5	Short-Term Investments			5
6	Prepaid Insurance	107,020	108,660	6
7	Other Prepaid Expenses	16,065	16,065	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule 17A</u>	3,097,340	3,485,624	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,776,188	\$ 5,166,123	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		500,000	13
14	Buildings, at Historical Cost	16,658	2,425,300	14
15	Leasehold Improvements, at Historical Cost		93,521	15
16	Equipment, at Historical Cost	82,217	650,077	16
17	Accumulated Depreciation (book methods)	(8,084)	(954,551)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify) <u>Goodwill</u>	973,610	1,549,502	22
23	Other(specify): <u>Loan Costs, Net</u>		18,086	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,064,401	\$ 4,281,935	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,840,589	\$ 9,448,058	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,141,120	\$ 4,013,949	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,555	1,555	29
30	Accrued Salaries Payable	397,461	397,461	30
31	Accrued Taxes Payable (excluding real estate taxes)	541	541	31
32	Accrued Real Estate Taxes(Sch.IX-B)		214,059	32
33	Accrued Interest Payable		98,403	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule 17A</u>	580,362	580,362	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,121,039	\$ 5,306,330	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,466,960	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule 17A</u>	2,056,927	530,237	43
44	<u>Mortgage Premium</u>		183,258	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,056,927	\$ 5,180,455	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,177,966	\$ 10,486,785	46
47	TOTAL EQUITY(page 18, line 24)	\$ (337,377)	\$ (1,038,727)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,840,589	\$ 9,448,058	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Facility Name: The Terrace Nursing Home
 IDPH License ID Number: 0051664
 Fiscal Year End: 12/31/2018

Schedule 17A

XV. Balance Sheet

Line 9 Other Assets (specify):

Description	Operating	After Consolidation
DUE FROM EKS	26,720	26,720
IMPOUND RESERVE	168,441	168,441
DUE TO MID CAP LINE OF CREDIT	2,902,179	2,902,179
MORTGAGE ESCROWS		388,284
Total - Line 9	3,097,340	3,485,624

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
ACCRUED EXPENSES	162,206	162,206
ALLIED ACCRUAL	411,516	411,516
PAYROLL WITHHOLDINGS	3,694	3,694
DUE TO/FROM ALIEN RECIPIENT	2,553	2,553
DUE TO PA (AUDIT ADJ)	393	393
Total - Line 36	580,362	580,362

XV. Balance Sheet

Line 43 Long-Term Liabilities (specify):

Description	Operating	After Consolidation
ACCRUED RENT	221,543	1
DUE TO/FROM FACILITIES	500,363	530,236
DUE TO/FROM PROPERTY	1,335,021	
Total - Line 43	2,056,927	530,237

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 859,335	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 859,335	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,180,052)	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	(16,660)	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)	\$ (1,196,712)	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)	\$ (337,377)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Terrace Nursing Home# 0051664Report Period Beginning: 1/1/2018Ending: 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**

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,801,630	1
2	Discounts and Allowances for all Levels	(28,904)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,772,726	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	231,724	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 231,724	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	12,849	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 12,849	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	242	28
28a	<u>Vending Income</u>	1,740	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,982	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,019,281	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	914,616	31
32	Health Care	2,497,048	32
33	General Administration	2,112,609	33
B. Capital Expense			
34	Ownership	646,624	34
C. Ancillary Expense			
35	Special Cost Centers	796,301	35
36	Provider Participation Fee	232,135	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,199,333	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,180,052)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,180,052)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,282,710	44
45	Private Pay - Net Inpatient Revenue	749,030	45
46	Medicare - Net Inpatient Revenue	1,502,279	46
47	Other-(specify) <u>Hospice</u>	238,707	47
48	Other-(specify) <u>Hospice</u>		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,772,726	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Terrace Nursing Home

0051664

Report Period Beginning: 1/1/2018

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	1,896	2,080	\$ 85,546	\$ 41.13	1
2	Assistant Director of Nursing	1,920	2,248	81,495	36.25	2
3	Registered Nurses	19,499	20,897	581,300	27.82	3
4	Licensed Practical Nurses	12,115	13,014	309,020	23.75	4
5	CNAs & Orderlies	54,114	57,682	744,201	12.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,324	3,652	108,792	29.79	8
9	Activity Director					9
10	Activity Assistants	7,317	8,005	82,133	10.26	10
11	Social Service Workers	8,704	9,468	158,190	16.71	11
12	Dietician					12
13	Food Service Supervisor	1,584	1,680	32,874	19.57	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,522	17,716	184,979	10.44	15
16	Dishwashers					16
17	Maintenance Workers	3,753	4,190	54,032	12.90	17
18	Housekeepers	16,203	17,715	188,963	10.67	18
19	Laundry	4,488	4,763	48,008	10.08	19
20	Administrator	1,888	2,080	121,876	58.59	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,236	11,193	154,975	13.85	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	1,187	1,288	12,876	10.00	31
32	Other Health Care(specify)					32
33	Other(specify) <u>MDS Coordinator</u>	1,872	2,080	70,393	33.84	33
34	TOTAL (lines 1 - 33)	166,622	179,751	\$ 3,019,653 *	\$ 16.80	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	197	\$ 10,351	L1, C3	35
36	Medical Director	Monthly	18,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant	229	11,320	L10, C3	38
39	Pharmacist Consultant	Monthly	14,301	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	450	L39, C3	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)	426	\$ 54,422		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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Rose Shults	Administrator	0	\$ 121,876	Workers' Compensation Insurance	\$ 127,126	IDPH License Fee	\$ 1,990		
				Unemployment Compensation Insurance	12,237	Advertising: Employee Recruitment	2,512		
				FICA Taxes	222,566	Health Care Worker Background Check (Indicate # of checks performed <u>39</u>)	1,188		
				Employee Health Insurance	362,156	Patient Background Checks	2,227		
				Employee Meals					
				Illinois Municipal Retirement Fund (IMRF)*					
				Union Pension Fund	97,790	Licenses & Fees	7,163		
				Other Employee Benefits	4,219				
				Employee Drug Screening	494				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 121,876	TOTAL (agree to Schedule V, line 22, col.8)		\$ 826,588	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 15,080
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
TM Healthcare Management - Management Fees			\$ 287,280	N/A			Out-of-State Travel	\$	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 287,280	TOTAL		\$	In-State Travel		
C. Professional Services							Seminar Expense		374
Vendor/Payee	Type		Amount				Entertainment Expense		()
See Attached Schedule	Legal		\$ 51,333				TOTAL (agree to Sch. V, line 24, col. 8)		\$ 374
Marcum LLP	Accounting		25,060						
Templin Healthcare Accounting Svc	Accounting		4,440						
Development Specialists, Inc	Accounting		9,664						
Howard Simon & Associates	Payroll Processing		10,554						
Ability Network, Inc.	Data Processing		4,311						
Point Click Care	Data Processing		23,274						
Change Healthcare	Data Processing		160						
Information Controls	Data Processing		7,327						
Personnel Planners	Unemployment Consulting		1,425						
US Trustee Payment Center	Trustee Fees		81,611						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 219,159						

* Attach copy of IMRF notifications
 SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name & ID Number The Terrace Nursing Home# 0051664Report Period Beginning: 1/1/2018Ending: 12/31/2018**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 71,264 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 232,135
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 benefit on Schedule V. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% of Line
d. Have vehicle usage logs been maintained? No
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

SEE ACCOUNTANTS' PREPARATION REPORT