FOR BHF USE

LL1

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

2019
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2019)

I. IDPH License ID Number: 0039966

Facility Name: Balmoral Home Inc D/B/A Balmoral Nursing Home

Address: 2055 W Balmoral (Number) Chicago (City) 60625 (Zip Code)

County: Cook

Telephone Number: 773-561-8661 **Fax #** 773-561-9376

HFS ID Number:

Date of Initial License for Current Owners: 10/10/93

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Mendel Schneider **Telephone Number:** 847-933-1274
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2019 to 12/31/2019 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer

(Signed) (Date)
(Print Name and Title) See Accountant's Report Attached
(Firm Name & Address) Mendel S Schneider & Associates CPA PC
4051 Old Orchard Rd Skokie Illinois 60076
(Telephone) 847-933-1274 Fax # 847-933-1283

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	213	Skilled (SNF)	212	77,745	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	213	TOTALS	212	77,745	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	97	64,532	4,190	68,819	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	97	64,532	4,190	68,819	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.52%

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 [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 10/10/93

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 10/10/93 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 34 and days of care provided 4,190

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	442,188	16,708	9,337	468,233		468,233		468,233			1
2	Food Purchase		361,428		361,428	(25,000)	336,428	(278)	336,150			2
3	Housekeeping	259,673	35,747	20,774	316,194		316,194		316,194			3
4	Laundry	70,408	5,708		76,116		76,116		76,116			4
5	Heat and Other Utilities			177,350	177,350		177,350	3,243	180,593			5
6	Maintenance	51,230		67,449	118,679		118,679	4,228	122,907			6
7	Other (specify):*											7
8	**TOTAL General Services**	823,499	419,591	274,910	1,518,000	(25,000)	1,493,000	7,193	1,500,193			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	2,839,476	108,356		2,947,832		2,947,832		2,947,832			10
10a	Therapy	112,367			112,367		112,367		112,367			10a
11	Activities	113,772	4,839		118,611		118,611		118,611			11
12	Social Services	236,851		3,317	240,168		240,168		240,168			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,302,466	113,195	3,317	3,418,978		3,418,978		3,418,978			16
	C. General Administration											
17	Administrative			1,317,322	1,317,322		1,317,322	(1,175,979)	141,343			17
18	Directors Fees											18
19	Professional Services			168,946	168,946		168,946	(60,000)	108,946			19
20	Dues, Fees, Subscriptions & Promotions			5,338	5,338		5,338	(2,960)	2,378			20
21	Clerical & General Office Expenses	116,788	22,429	48,796	188,013		188,013	328,359	516,372			21
22	Employee Benefits & Payroll Taxes			530,570	530,570	25,000	555,570	44,759	600,329			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,675	2,675		2,675		2,675			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			225,369	225,369		225,369	8,293	233,662			26
27	Other (specify):*											27
28	**TOTAL General Administration**	116,788	22,429	2,299,016	2,438,233	25,000	2,463,233	(857,528)	1,605,705			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,242,753	555,215	2,577,243	7,375,211		7,375,211	(850,335)	6,524,876			29

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

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home #0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			75,976	75,976		75,976	(48,149)	27,827			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			18,396	18,396		18,396	264,045	282,441			33
34	Rent-Facility & Grounds			2,065,133	2,065,133		2,065,133	(2,065,133)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* **Bad Debt**			303,465	303,465		303,465	(303,465)				36
37	**TOTAL Ownership**			2,462,970	2,462,970		2,462,970	(2,152,702)	310,268			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			552,550	552,550		552,550		552,550			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			476,742	476,742		476,742		476,742			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			1,029,292	1,029,292		1,029,292		1,029,292			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,242,753	555,215	6,069,505	10,867,473		10,867,473	(3,003,037)	7,864,436			45

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(48,149)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(278)	2		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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(60,000)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(303,465)	36		24
25	Fund Raising, Advertising and Promotional	(2,960)	20		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				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (414,852)		$	30

BHF USE ONLY									
48		49		50		51		52	

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 Amount	2 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)	(2,588,185)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (2,588,185)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (3,003,037)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Balmoral Home Inc D/B/A Balmoral Nursing Home

ID# 0039966

Report Period Beginning: 01/01/2019

Ending: 12/31/2019

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(278)	0	0	0	0	0	0	0	0	0	0	(278)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,243	0	0	0	0	0	0	0	0	3,243	5
6	Maintenance	0	0	4,228	0	0	0	0	0	0	0	0	4,228	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(278)	0	7,471	0	0	0	0	0	0	0	0	7,193	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	(1,175,979)	0	0	0	0	0	0	0	0	(1,175,979)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(60,000)	0	0	0	0	0	0	0	0	0	0	(60,000)	19
20	Fees, Subscriptions & Promotions	(2,960)	0	0	0	0	0	0	0	0	0	0	(2,960)	20
21	Clerical & General Office Expenses	0	0	328,359	0	0	0	0	0	0	0	0	328,359	21
22	Employee Benefits & Payroll Taxes	0	0	44,759	0	0	0	0	0	0	0	0	44,759	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	8,293	0	0	0	0	0	0	0	0	8,293	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(62,960)	0	(794,568)	0	0	0	0	0	0	0	0	(857,528)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(63,238)	0	(787,097)	0	0	0	0	0	0	0	0	(850,335)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 **Report Period Beginning:** 01/01/2019 **Ending:** 12/31/2019

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

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	(48,149)	0	0	0	0	0	0	0	0	0	0	(48,149)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	255,133	8,912	0	0	0	0	0	0	0	0	264,045	33
34	Rent-Facility & Grounds	0	(2,065,133)	0	0	0	0	0	0	0	0	0	(2,065,133)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(303,465)	0	0	0	0	0	0	0	0	0	0	(303,465)	36
37	**TOTAL Ownership**	(351,614)	(1,810,000)	8,912	0	0	0	0	0	0	0	0	(2,152,702)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(414,852)	(1,810,000)	(778,185)	0	0	0	0	0	0	0	0	(3,003,037)	45

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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
Marvin Mermelstein	50	Central Nursing Home LLC	Chicago	Balmoral Trust	Lincolnwood	Bldg Rental
Joseph Mermelstein	50	Winston Manor Nursing Home	Chicago	Nivrom Management	Lincolnwood	Mgmt Comp
		Chicago Ridge Nursing Home	Chicago Ridge			

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 2,065,133	Balmoral Trust	100.00%	$	$ (2,065,133)	1
2	V	33	Real Estate Taxes		Balmoral Trust		255,133	255,133	2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 2,065,133			$ 255,133	$ * (1,810,000)	14

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	$ 1,317,322	Nivrom Management Inc	100.00%	$	$ (1,317,322)	15
16	V	21	Payroll		Nivrom Management Inc		240,482	240,482	16
17	V	22	Payroll Taxes		Nivrom Management Inc		34,196	34,196	17
18	V	33	Real Estate Tax		Nivrom Management Inc		8,912	8,912	18
19	V	5	Utilities		Nivrom Management Inc		3,243	3,243	19
20	V	6	Repairs & Maintenance		Nivrom Management Inc		4,228	4,228	20
21	V	26	Insurance		Nivrom Management Inc		8,293	8,293	21
22	V	22	Health Insurance		Nivrom Management Inc		10,563	10,563	22
23	V	21	Office		Nivrom Management Inc		28,772	28,772	23
24	V	17	Marvin Mermelstein		Nivrom Management Inc		16,083	16,083	24
25	V	21	Doreen Mermelstein		Nivrom Management Inc		3,706	3,706	25
26	V	21	Jeff Mermelstein		Nivrom Management Inc		27,421	27,421	26
27	V	21	Joel Mermelstein		Nivrom Management Inc		27,978	27,978	27
28	V	17	Administrator Salary		Nivrom Management Inc		125,260	125,260	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			$ 1,317,322			$ 539,137	$ * (778,185)	39

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Marvin Mermelstein		Adm	50.00	49,532	10	25.00	Salary	$ 16,083	17	1
2	Doreen Mermelstein		Clerical		11,414	10	25.00	Salary	3,706	21	2
3	Joel Mermelstein		Clerical		86,169	10	25.00	Salary	27,978	21	3
4	Jeff Mermelstein		Clerical		84,452	10	25.00	Salary	27,421	21	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 75,188		13

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

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 2/31/2019

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 [X] NO [ ]

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

Name of Related Organization: Nivram Management Inc
Street Address: 6500 N Hamlin
City / State / Zip Code: Lincolnwood, Il 60712
Phone Number: (847-679-7484
Fax Number: (847-679-7494

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	21	Payroll	Resident Beds	869	4	$ 981,121	$ 981,121	213	$ 240,482	1
2	22	Payroll Taxes	Resident Beds	869	4	139,515		213	34,196	2
3	33	Real Estate Tax	Resident Beds	869	4	36,361		213	8,912	3
4	5	Utilities	Resident Beds	869	4	13,229		213	3,243	4
5	6	Repair & Maintenance	Resident Beds	869	4	17,251		213	4,228	5
6	26	Insurance	Resident Beds	869	4	33,834		213	8,293	6
7	22	Health Insurance	Resident Beds	869	4	43,095		213	10,563	7
8	21	Office	Resident Beds	869	4	117,385		213	28,772	8
9	17	Marvin Mermelstein	Resident Beds	869	4	65,615	65,615	213	16,083	9
10	21	Doreen Mermelstein	Resident Beds	869	4	15,120	15,120	213	3,706	10
11	21	Jeff Mermelstein	Resident Beds	869	4	111,873	111,873	213	27,421	11
12	21	Joel Mermelstein	Resident Beds	869	4	114,147	114,147	213	27,978	12
13	17	Administrator Salary				125,260	125,260		125,260	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					$ 1,813,806	$ 1,413,136		$ 539,137	25

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

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

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2018 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 250,000	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.)		$ 264,045	2
3. Under or (over) accrual (line 2 minus line 1).		$ 14,045	3
4. Real Estate Tax accrual used for 2019 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 250,000	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.)		$ 18,396	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.)		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 282,441	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2014	214,422	8
	2015	224,727	9
	2016	245,628	10
	2017	264,000	11
	2018	255,133	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2018	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2018 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Balmoral Home Inc D/B/A Balmoral Nursing Home COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0039966

CONTACT PERSON REGARDING THIS REPORT Robbin Strukoff

TELEPHONE 847-941-0100 FAX #: 847-941-0101

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

Enter the tax index number and real estate tax assessed for 2018 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 2018.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-07-109-036-0000	Facility	$ 255,132.90	$ 255,132.90
2.			$	$
3.	Allocated from Mgmt Company		$ 8,912.00	$ 8,912.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 264,044.90	$ 264,044.90

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

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

C. **Tax Bills**

Attach a copy of the original 2018 tax bills which were listed in Section A to this statement. Be sure to use the 2018 tax bill which is normally paid during 2019.

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 Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 54,360 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity? [X] (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? [X] (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).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	33,375	1993	$ 90,430	1
2					2
3	TOTALS	33,375		$ 90,430	3

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	213		1993	1968	$ 985,048	$		$	$	$ 985,048	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Leasehold Improvements			1994	8,500	309	39	309		8,050	9
10	Fence			1994	2,700	99	39	99		2,457	10
11	Leasehold Improvements			1995	4,813	176	39	176		4,233	11
12	Leasehold Improvements			1996	3,750		10			3,750	12
13	Fire Alarm			1996	8,750	319	39	319		7,622	13
14	Laundry Chute			1996	2,181	79	39	79		1,893	14
15	Concrete Ramp			1996	2,500	91	39	91		2,133	15
16	Phone system			1993	4,475		5			4,475	16
17	Time Clock System			1993	1,853		7			1,853	17
18	Carpet			1993	1,144		7			1,144	18
19	Phone System			1994	2,967		7			2,967	19
20	Hot Water System			1995	3,035		7			3,035	20
21	Awning and Sign			1996	5,923	215	39	215		4,963	21
22	Parking Lot			1997	6,600		20			6,600	22
23	Remodeling Laundry Area			1997	5,400	197	39	197		4,490	23
24	Remodeling Laundry Area			1997	19,779	719	39	719		16,391	24
25	Handrails			1997	5,750	209	39	209		4,710	25
26	Fire Alarm			1997	16,726	505	39	505		13,078	26
27	Light Fixtures			1997	6,552		39			6,552	27
28	Boiler			1997	925	33	39	33		755	28
29	Kitchen Improvements			1997	2,875	104	39	104		2,339	29
30	Elevator			1997	2,300	84	39	84		1,857	30
31	Bathroom Remodeling			1997	312	11	39	11		250	31
32	Ward Doors			1998	2,803	102	39	102		2,170	32
33	Concrete Steps			1998	2,500	91	39	91		1,958	33
34	Fire Alarm			1998	16,000	582	39	582		12,102	34
35	Boiler and Duckwork			1999	18,500	673	39	673		14,098	35
36	Windows			1999	1,498	55	39	55		1,131	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Cooling Tower	2000	$ 8,860	$ 322	39	$ 322	$	$ 6,349	37
38	Heater	2000	3,000	109	39	109		2,095	38
39	Vestibule Remodeling	2001	4,200	153	39	153		2,908	39
40	Elevator	2002	1,500	54	39	54		974	40
41	Carpet	2002	1,500	54	39	54		974	41
42	A/C Unit	2003	24,800		5			24,800	42
43	Elevator Hydraulic Power Unit	2006	14,000	508	39	508		6,660	43
44	Wet Che Suppresion System	2006	2,225	61	39	61		1,030	44
45	Colling Tower Slinger Assemble	2006	2,400	87	39	87		1,192	45
46	Motor Starter on Cooling Tower	2006	1,117	41	39	41		541	46
47	Kitchen Exhaust Fan	2007	4,848	176	39	176		2,217	47
48	80 Ton Cooling Tower	2007	85,500	3,101	39	3,101		37,819	48
49	New Brick for Chimney	2007	5,500	199	39	199		2,433	49
50	Concrete Stairs	2007	6,500	236	39	236		2,855	50
51	Valve	2010	4,500	163	39	163		1,596	51
52	Sprinkler System Heads & Valves	2011	3,330	121	39	121		989	52
53	Elevator Project	2012	20,912	762	39	762		6,023	53
54	Fire Dampers in Ducts	2012	5,000	181	39	181		1,347	54
55	Door Project	2012	58,002	2,113	39	2,113		15,119	55
56	Heating System	2013	51,200	1,865	39	1,865		12,105	56
57	Water Heater	2013	6,599	240	39	240		1,620	57
58	Water Heater	2013	10,800	392	39	392		2,421	58
59	Wiring Upgrade	2014	7,511	273	27.5	273		1,570	59
60	Firepump Phase Reversal	2015	4,350	158	27.5	158		764	60
61	Carpet	2016	6,150	224	27.5	224		745	61
62	PT Flooring	2017	8,200		27.5	298	298	795	62
63	Granite Counters	2017	13,000		27.5	473	473	1,182	63
64	Elevator Cylinder	2017	107,346		27.5	3,903	3,903	8,782	64
65	Dumb Waiter	2017	6,432		27.5	234	234	526	65
66	Elevator Project	2018	11,250	410	27.5	410		649	66
67	Carpet	2018	31,161	1,135	27.5	1,135		1,796	67
68	Grease Inceptor	2018	5,200	189	27.5	189		205	68
69	Kitchen Improvement/Pump	2019	25,383	25,383	15	846	(24,537)	846	69
70	TOTAL (lines 4 thru 69)		$ 1,698,435	$ 43,363		$ 23,734	$ (19,629)	$ 1,274,031	70

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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	$	$	$	$		$	71
72	Current Year Purchases	40,927	32,613	4,093	(28,520)	5	4,093	72
73	Fully Depreciated Assets	284,515				5	284,515	73
74								74
75	TOTALS	$ 325,442	$ 32,613	$ 4,093	$ (28,520)		$ 288,608	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										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)	$ 2,114,307	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 75,976	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 27,827	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (48,149)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,562,639	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					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.

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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

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: ____ *

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.	/2020	$
13.	/2021	$
14.	/2022	$

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: $ ____ Description: ____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					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.

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

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

	1	2	3	4	5	6	7	8	
	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		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			485,773			485,773	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-3	# of prescrpts			66,777			66,777	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$		$ 552,550	$		$ 552,550	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.

STATE OF ILLINOIS

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2019 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 2,101,125	$ 2,101,125	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	486,147	486,147	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	94,252	94,252	6
7	Other Prepaid Expenses	4,352	4,352	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,685,876	$ 2,685,876	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		90,430	13
14	Buildings, at Historical Cost		985,048	14
15	Leasehold Improvements, at Historical Cost	666,312	666,312	15
16	Equipment, at Historical Cost	325,441	325,441	16
17	Accumulated Depreciation (book methods)	(578,257)	(1,563,305)	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):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 413,496	$ 503,926	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,099,372	$ 3,189,802	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 263,658	$ 263,658	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	32,085	32,085	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	224,755	224,755	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,936	9,936	31
32	Accrued Real Estate Taxes(Sch.IX-B)	250,000	250,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Mgmt Fees	2,757,412	2,757,412	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 3,537,846	$ 3,537,846	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,537,846	$ 3,537,846	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (438,474)	$ (348,044)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,099,372	$ 3,189,802	48

*(See instructions.)

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,275,200)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,275,200)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,628,726	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	(792,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 836,726	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)**	$ (438,474)	24 *

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

Facility Name & ID Number Balmoral Home Inc D/B/A Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2019 Ending: 12/31/2019

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 12,482,791	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 12,482,791	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	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***	13,408	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 13,408	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 12,496,199	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,518,000	31
32	Health Care	3,418,978	32
33	General Administration	2,438,233	33
	B. Capital Expense		
34	Ownership	2,462,970	34
	C. Ancillary Expense		
35	Special Cost Centers	552,550	35
36	Provider Participation Fee	476,742	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,867,473	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,628,726	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,628,726	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 9,980,384	44
45	Private Pay - Net Inpatient Revenue	31,679	45
46	Medicare - Net Inpatient Revenue	2,470,728	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 12,482,791	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No,CashBasis 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.**

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XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,896	2,080	$ 100,891	$ 48.51	1
2	Assistant Director of Nursing	1,910	2,116	81,465	38.50	2
3	Registered Nurses	32,452	34,405	1,251,600	36.38	3
4	Licensed Practical Nurses	3,875	4,443	122,681	27.61	4
5	CNAs & Orderlies	66,369	69,657	1,077,624	15.47	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,384	5,500	112,367	20.43	8
9	Activity Director	1,787	2,033	40,407	19.88	9
10	Activity Assistants	5,328	5,634	73,365	13.02	10
11	Social Service Workers	9,437	10,172	236,851	23.28	11
12	Dietician	2,490	2,746	89,286	32.51	12
13	Food Service Supervisor	2,117	2,189	35,671	16.30	13
14	Head Cook					14
15	Cook Helpers/Assistants	21,329	22,495	317,231	14.10	15
16	Dishwashers					16
17	Maintenance Workers	2,349	2,405	51,230	21.30	17
18	Housekeepers	17,539	18,880	259,673	13.75	18
19	Laundry	4,270	4,726	70,408	14.90	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,610	5,067	116,788	23.05	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	8,439	9,085	205,215	22.59	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	189,581	203,633	$ 4,242,753 *	$ 20.84	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 9,337	1-3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				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	62	3,317	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	62	$ 12,654		49

C. CONTRACT NURSES

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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$

B. Administrative - Other

Description	Amount
Nivram Mgmt-Mgt Fees	$ 1,317,322
TOTAL (agree to Schedule V, line 17, col. 3)	$ 1,317,322
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Terrill Consulting	MDS Consult	$ 31,956
Richard Peelo	Medicare Cons	4,200
Integra Scripts	Pharmacy Cons	1,678
Legat Architects	Architect	1,261
Personnel Planners	UC Tax Cons	3,995
WIPFLI	Accounting	18,160
Compliagent	Bus Mgmt Cons	15,736
Skadden,Arps	Legal	6,128
Chubb/G Weintraub	Legal	3,443
KMK	Legal	15,439
P Musitano/Barkan Scahill	Legal	6,950
Joseph, Greenwald	DisallowedLegal	60,000
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 168,946

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 27,094
Unemployment Compensation Insurance	9,783
FICA Taxes	360,004
Employee Health Insurance	178,448
Employee Meals	25,000
Illinois Municipal Retirement Fund (IMRF)*	
TOTAL (agree to Schedule V, line 22, col.8)	$ 600,329

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
Advertising	2,960
Various	388
Less: Public Relations Expense	( )
Non-allowable advertising	(2,960)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 2,378

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Various	2,675
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,675

* Attach copy of IMRF notifications

**See instructions.

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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.

(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?

(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?

(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? **15**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **20,000** Line **10-3**

(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.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **476,742**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **25,000** Has any meal income been offset against related costs? Indicate the amount. $

(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. $
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained?
e. Are all vehicles stored at the nursing home during the night and all other times when not in use?
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
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. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name:

(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