

		FOR BHF USE					

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2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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.

I. IDPH License ID Number: 0034652 Facility Name: Covenant Living Windsor Park Address: 110 Windsor Park Dr Carol Stream 60188 County: DuPage Telephone Number: (630) 510 - 5200 Fax # (630) 682 - 4609 HFS ID Number: Date of Initial License for Current Owners: 03/15/85 Type of Ownership: ☒ VOLUNTARY, NON-PROFIT ☒ Charitable Corp. ☐ Trust IRS Exemption Code 501(c)(3) ☐ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other

In the event there are further questions about this report, please contact:

Name: Jeremy M. Brune, CPA

Telephone Number: (779) 875 - 3979

Email Address:

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park

0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

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	80	Skilled (SNF)	80	29,280	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	80	TOTALS	80	29,280	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	2,298	9,916	9,271	21,485	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,298	9,916	9,271	21,485	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.38%

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)

N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 03/15/85

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 03/15/85 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 36 and days of care provided 7,723

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 09/30/20 Fiscal Year: 09/30/20
* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park # 0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

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	346,448	63,422	71,273	481,143		481,143		481,143			1
2	Food Purchase		287,128		287,128		287,128	(24,388)	262,740			2
3	Housekeeping	158,295	32,033	52,439	242,767		242,767		242,767			3
4	Laundry	17,431	12,844		30,275		30,275		30,275			4
5	Heat and Other Utilities			90,749	90,749		90,749	(6,704)	84,045			5
6	Maintenance	51,386	8,180	126,729	186,295		186,295	4,457	190,752			6
7	Other (specify):* See Supplemental	7,483			7,483		7,483	8	7,491			7
8	TOTAL General Services	581,043	403,608	341,190	1,325,840		1,325,840	(26,627)	1,299,213			8
	B. Health Care and Programs											
9	Medical Director			39,000	39,000		39,000		39,000			9
10	Nursing and Medical Records	3,096,270	165,229	279,656	3,541,155		3,541,155		3,541,155			10
10a	Therapy											10a
11	Activities	103,051		14,096	117,147		117,147		117,147			11
12	Social Services	126,184		493	126,677		126,677		126,677			12
13	CNA Training											13
14	Program Transportation	10,129			10,129		10,129	(6,738)	3,391			14
15	Other (specify):* See Supplemental											15
16	TOTAL Health Care and Programs	3,335,634	165,229	333,245	3,834,109		3,834,109	(6,738)	3,827,371			16
	C. General Administration											
17	Administrative	121,469			121,469		121,469	41,924	163,393			17
18	Directors Fees											18
19	Professional Services			690,952	690,952		690,952	(602,705)	88,247			19
20	Dues, Fees, Subscriptions & Promotions			21,782	21,782		21,782	8,617	30,399			20
21	Clerical & General Office Expenses	216,566	12,924	175,950	405,440		405,440	236,366	641,806			21
22	Employee Benefits & Payroll Taxes			1,071,079	1,071,079		1,071,079		1,071,079			22
23	Inservice Training & Education			564	564		564	177	741			23
24	Travel and Seminar			244	244		244	12,054	12,298			24
25	Other Admin. Staff Transportation			4,237	4,237		4,237	11,096	15,333			25
26	Insurance-Prop.Liab.Malpractice			129,918	129,918		129,918	2,792	132,710			26
27	Other (specify):* See Supplemental							51,754	51,754			27
28	TOTAL General Administration	338,035	12,924	2,094,726	2,445,685		2,445,685	(237,925)	2,207,760			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,254,713	581,761	2,769,161	7,605,634		7,605,634	(271,290)	7,334,344			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.

Covenant Living Windsor Park
Medicaid Cost Report
10/01/19 - 09/30/20

Page 3 Supplemental Schedule

Description		Salaries		Supplies		Other		Total
Line 7 - Other General Services								
Security		7,483						7,483
CLCS Allocation								-
Employee Benefits						8		8
								-
								-
								-
								-
Sub-Total		7,483		-		8		7,491
Line 15 - Other Health Care Services								
								-
								-
								-
								-
								-
								-
								-
Sub-Total		-		-		-		-
Line 27 - Other General Administration								
CLCS Allocation								-
Employee Benefits						51,754		51,754
								-
								-
								-
								-
								-
Sub-Total		-		-		51,754		51,754

Covenant Living Windsor Park
Medicaid Cost Report
10/01/19 - 09/30/20

Page 3 Supplemental Schedule - Other Staff Administration Travel Expense

Employee	Travel Purpose	Travel Destination	Travel Date	Expenses			Total
				Travel	Accomodations	Meals	
Elizabeth McLaren	Various	Various	Various	3,631	-	-	3,631
Paula Liskey				29	-	-	29
Dietary	Various	Various	Various	577	-	-	577
							-
							-
							-
							-
CLCS (Allocation)	Various	Various	Various	11,096	-	-	11,096
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total				15,333	-	-	15,333

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	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			550,369	550,369		550,369	32,252	582,621			30
31	Amortization of Pre-Op. & Org.			1,078	1,078		1,078	(1,078)	0			31
32	Interest			50,060	50,060		50,060	(50,060)	(0)			32
33	Real Estate Taxes			54,896	54,896		54,896		54,896			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			10,837	10,837		10,837		10,837			35
36	Other (specify):* See Supplemental							5,206	5,206			36
37	TOTAL Ownership			667,240	667,240		667,240	(13,680)	653,560			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		451,596	1,011,636	1,463,232		1,463,232		1,463,232			39
40	Barber and Beauty Shops			3,777	3,777		3,777		3,777			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			131,806	131,806		131,806		131,806			42
43	Other (specify):* See Supplemental	134,930	225	30,509	165,664		165,664		165,664			43
44	TOTAL Special Cost Centers	134,930	451,821	1,177,727	1,764,479		1,764,479		1,764,479			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,389,643	1,033,582	4,614,128	10,037,353		10,037,353	(284,970)	9,752,383			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

Covenant Living Windsor Park
Medicaid Cost Report
10/01/19 - 09/30/20

Page 4 Supplemental Schedule

Description	Salaries		Supplies		Other		Total	
Line 36 - Other Capital Costs								
CLCS Allocation								-
Property Costs						5,206		5,206
								-
								-
								-
								-
Sub-Total		-		-		5,206		5,206
Line 43 - Other Special Cost Centers								
Marketing & Fund Raising		134,930		225		30,509		165,664
								-
								-
								-
								-
								-
Sub-Total		134,930		225		30,509		165,664

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	(24,388)	02		4
5	Telephone, TV & Radio in Resident Rooms	(8,345)	05		5
6	Rented Facility Space	(160)	06		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(50,060)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				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				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(121,837)	21		24
25	Fund Raising, Advertising and Promotional				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 Supplemental	(7,816)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (212,606)		\$	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)	(72,364)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (72,364)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (284,970)		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

SEE ACCOUNTANTS' PREPARATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Transportation Revenue	\$ (6,738)	14	1
2	Amortization	(1,078)	31	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	(7,816)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Covenant Living Windsor Park# 0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(24,388)	0	0	0	0	0	0	0	0	0	0	(24,388)	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	(8,345)	0	1,641	0	0	0	0	0	0	0	0	(6,704)	5
6	Maintenance	(160)	77	4,540	0	0	0	0	0	0	0	0	4,457	6
7	Other (specify):*	0	8	0	0	0	0	0	0	0	0	0	8	7
8	TOTAL General Services	(32,893)	85	6,181	0	0	0	0	0	0	0	0	(26,627)	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	(6,738)	0	0	0	0	0	0	0	0	0	0	(6,738)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(6,738)	0	0	0	0	0	0	0	0	0	0	(6,738)	16
	C. General Administration													
17	Administrative	0	41,924	0	0	0	0	0	0	0	0	0	41,924	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	(602,705)	0	0	0	0	0	0	0	0	(602,705)	19
20	Fees, Subscriptions & Promotions	0	0	8,617	0	0	0	0	0	0	0	0	8,617	20
21	Clerical & General Office Expenses	(121,837)	245,005	113,198	0	0	0	0	0	0	0	0	236,366	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	177	0	0	0	0	0	0	0	0	177	23
24	Travel and Seminar	0	0	12,054	0	0	0	0	0	0	0	0	12,054	24
25	Other Admin. Staff Transportation	0	0	11,096	0	0	0	0	0	0	0	0	11,096	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,792	0	0	0	0	0	0	0	0	2,792	26
27	Other (specify):*	0	51,754	0	0	0	0	0	0	0	0	0	51,754	27
28	TOTAL General Administration	(121,837)	338,683	(454,771)	0	0	0	0	0	0	0	0	(237,925)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(161,468)	338,768	(448,590)	0	0	0	0	0	0	0	0	(271,290)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Covenant Living Windsor Park # 0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	32,252	0	0	0	0	0	0	0	0	32,252	30
31	Amortization of Pre-Op. & Org.	(1,078)	0	0	0	0	0	0	0	0	0	0	(1,078)	31
32	Interest	(50,060)	0	0	0	0	0	0	0	0	0	0	(50,060)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	5,206	0	0	0	0	0	0	0	0	5,206	36
37	TOTAL Ownership	(51,138)	0	37,458	0	0	0	0	0	0	0	0	(13,680)	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)	(212,606)	338,768	(411,132)	0	0	0	0	0	0	0	0	(284,970)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Covenant Living Communities & Services	100.00%	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:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	6	Maintenance - Salary	\$	Covenant Living Communities & Services	100.00%	\$ 77	\$ 77	1
2	V	7	Employee Benefits		Covenant Living Communities & Services	100.00%	8	8	2
3	V	17	Administration - Salary		Covenant Living Communities & Services	100.00%	41,924	41,924	3
4	V	21	Office & Clerical - Salary		Covenant Living Communities & Services	100.00%	245,005	245,005	4
5	V	27	Employee Benefits		Covenant Living Communities & Services	100.00%	51,754	51,754	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			\$			\$ 338,768	\$ * 338,768	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Covenant Living Communities & Services	100.00%	\$ 1,641	\$ 1,641	15
16	V	6	Maintenance - Other		Covenant Living Communities & Services	100.00%	4,540	4,540	16
17	V	19	Professional Services	682,751	Covenant Living Communities & Services	100.00%	80,046	(602,705)	17
18	V	20	Dues, Fees & Subscriptions		Covenant Living Communities & Services	100.00%	8,617	8,617	18
19	V	21	Office & Clerical - Other		Covenant Living Communities & Services	100.00%	113,198	113,198	19
20	V	23	Inservice Training & Education		Covenant Living Communities & Services	100.00%	177	177	20
21	V	24	Travel and Seminar		Covenant Living Communities & Services	100.00%	12,054	12,054	21
22	V	25	Other Admin Transportation		Covenant Living Communities & Services	100.00%	11,096	11,096	22
23	V	26	Insurance		Covenant Living Communities & Services	100.00%	2,792	2,792	23
24	V	30	Depreciation		Covenant Living Communities & Services	100.00%	32,252	32,252	24
25	V	31	Amortization		Covenant Living Communities & Services	100.00%	0		25
26	V	32	Interest		Covenant Living Communities & Services	100.00%	0		26
27	V	36	Other Property Cost		Covenant Living Communities & Services	100.00%	5,206	5,206	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 682,751			\$ 271,619	\$ * (411,132)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

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	Board of Directors				Cov. Liv. Comm.			2
3					& Services	Skokie, IL	Home Office	3
4	Mark Eastburg		Brandel Manor	Turlock , CA	Brandel Manor	Turlock, CA	Asst. Living	4
5	Matthew Manlove		Brandel Health and Rehab	Northbrook, IL	Covenant Living			5
6	Sarah Bentley		Colonial Acres Healthcare	Golden Valley, MN	of Northbrook	Northbrook, IL	Asst. & Ind. Living	6
7	Pamela Christensen		Covenant Shores HC	Mercer Island, WA	Covenant Living			7
8	Kara Davis		Covenant Village Care Center	Plantation, FL	of Golden Valley	Golden Valley, MN	Asst. & Ind. Living	8
9	Andrew Vanover		Covenant Village Care Center	Turlock, CA	Covenant Living			9
10	Dale Rinard		Village Care and Rehab Center	Westminister, CO	at the Shores	Mercer Island, WA	Asst. & Ind. Living	10
11	Mary Palmer		Michaelsen Health Center	Batavia, IL	Covenant Living			11
12	Robert Martin		Mount Miguel Covenant Village	Spring Valley, CA	of Florida	Plantation, FL	Asst. & Ind. Living	12
13	Kurt Kincanon		The Samarkand	Santa Barbara, CA	Covenant Living			13
14	Janet Creaney		Covenant Living at Windsor Park	Carol Stream, IL	of Turlock	Turlock, CA	Asst. & Ind. Living	14
15	John Fredrickson		Covenant Village of Great Lakes	Grand Rapids, MI	Covenant Living			15
16	Terri Cunliffe		Pilgrim Manor	Cromwell, CT	of Colorado	Westminister, CO	Asst. & Ind. Living	16
17	Roger Oxendale		Inverness Village	Tulsa, OK	Covenant Living			17
18	John Wenrich				at the Holmstad	Batavia, IL	Asst. & Ind. Living	18
19					Covenant Living			19
20					at Mount Miguel	Spring Valley, CA	Asst. & Ind. Living	20
21					Covenant Living			21
22					at the Samarkand	Santa Barbara, CA	Asst. & Ind. Living	22
23					Covenant Living			23
24					at Windsor Park	Carol Stream, IL	Asst. & Ind. Living	24
25					Covenant Living			25
26					at Greak Lakes	Grand Rapids, MI	Asst. & Ind. Living	26
27					Covenant Living			27
28					of Cromwell	Cromwell, CT	Asst. & Ind. Living	28
29					Covenant Living			29
30					of Geneva	Geneva, IL	Ind. Living	30

SEE ACCOUNTANTS' PREPARATION REPORT

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					Covenant Living			2
3					at Inverness	Tulsa, OK	Asst. & Ind. Living	3
4					Covenant Living			4
5					at Bixby	Bixby, OK	Asst. & Ind. Living	5
6					Cov. Care at Home	St. Charles, IL	HH & Hospice	6
7					Cov. Care at Home	Turlock, CA	HH & Hospice	7
8					Cov. Home			8
9					of Chicago	Chicago, IL	Supportive Living	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

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									\$		1
2	N/A										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 Covenant Living Windsor Park # 0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Covenant Living Communities & Services
Street Address 5700 Old Orchard Road
City / State / Zip Code Skokie, Illinois 60077
Phone Number (773) 878 - 2294
Fax Number (773) 878 - 2289

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	6	Maintenance - Salary	Operating Expenses	369,928,000	35	\$ 3,047	\$ 3,047	9,354,487	\$ 77	1
2	7	Employee Benefits	Operating Expenses	369,928,000	35	331		9,354,487	8	2
3	17	Administration - Salary	Operating Expenses	369,928,000	35	1,657,909	1,657,909	9,354,487	41,924	3
4	21	Office & Clerical - Salary	Operating Expenses	369,928,000	35	9,688,857	9,688,857	9,354,487	245,005	4
5	27	Employee Benefits	Operating Expenses	369,928,000	35	2,046,622		9,354,487	51,754	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					\$ 13,396,766	\$ 11,349,813		\$ 338,768	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park # 0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Covenant Living Communities & Services
Street Address 5700 Old Orchard Road
City / State / Zip Code Skokie, Illinois 60077
Phone Number (773) 878 - 2294
Fax Number (773) 878 - 2289

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	Utilities	Operating Expenses	369,928,000	35	\$ 64,911	\$	9,354,487	\$ 1,641	1
2	6	Maintenance - Other	Operating Expenses	369,928,000	35	179,556		9,354,487	4,540	2
3	19	Professional Services	Operating Expenses	369,928,000	35	3,165,446		9,354,487	80,046	3
4	20	Dues, Fees & Subscriptions	Operating Expenses	369,928,000	35	340,777		9,354,487	8,617	4
5	21	Office & Clerical - Other	Operating Expenses	369,928,000	35	4,476,455		9,354,487	113,198	5
6	23	Inservice Training & Education	Operating Expenses	369,928,000	35	7,006		9,354,487	177	6
7	24	Travel and Seminar	Operating Expenses	369,928,000	35	476,672		9,354,487	12,054	7
8	25	Other Admin Transportation	Operating Expenses	369,928,000	35	438,807		9,354,487	11,096	8
9	26	Insurance	Operating Expenses	369,928,000	35	110,413		9,354,487	2,792	9
10	30	Depreciation	Operating Expenses	369,928,000	35	1,275,414		9,354,487	32,252	10
11	31	Amortization	Direct Allocation	1	1	73,316				11
12	32	Interest	Direct Allocation	1	1	922,774				12
13	36	Other Property Cost	Operating Expenses	369,928,000	35	205,861		9,354,487	5,206	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					\$ 11,737,408	\$		\$ 271,619	25

SEE ACCOUNTANTS' PREPARATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	2012A Colorado Rev Bonds		X	Capital Imp. / Debt Refinance		2012	\$	146,000	2034	4.5-5.0%	\$ 7,300	1
2	2017 Illinois Rev Bonds		X	Capital Imp. / Debt Refinance		2017		764,346	2029	3.024%	38,760	2
3	2018A Colorado Rev Bonds		X	Capital Imp. / Debt Refinance		2018		3,302,763	2049	5.000%	165,139	3
4				Capitalized Interest							(165,139)	4
5												5
	Working Capital											
6	Financing Assessment		X								4,000	6
7												7
8												8
9	TOTAL Facility Related						\$	4,213,109			\$ 50,060	9
	B. Non-Facility Related*											
10												10
11	Interest Income										(50,060)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$				\$ (50,060)	14
15	TOTALS (line 9+line14)						\$	4,213,109			\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 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.)

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	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.)			\$ 54,896	2
3. Under or (over) accrual (line 2 minus line 1).			\$ 54,896	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ 54,896	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2015	44,770	8	
	2016	50,908	9	
	2017	48,004	10	
	2018	44,293	11	
	2019	54,896	12	
Covenant Village at Windsor Park receives an allocation of the real estate tax bill that is assigned for the entire campus.		13	FROM R. E. TAX STATEMENT FOR 2019 \$	13
		14	PLUS APPEAL COST FROM LINE 5 \$	14
		15	LESS REFUND FROM LINE 6 \$	15
		16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

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

SEE ACCOUNTANTS' PREPARATION REPORT

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Covenant Living Windsor Park COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0034652

CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune, CPA

TELEPHONE (779) 875 - 3979 FAX #: (866) 216 - 5355

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 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 2019.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 02 - 31 - 405 - 019	Nursing Home / Campus	\$ 202,717.94	\$ 54,896.00
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 202,717.94	\$ 54,896.00

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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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.

A. Square Feet: 30,278

B. General Construction Type: Exterior Brick MasonryFrame SteelNumber of Stories 1

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	CLCS (TC-\$2,000,000)			\$ 50,575	1
2					2
3	TOTALS			\$ 50,575	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	80		1988	1988	\$ 307,486	\$		\$		4
5			2003	2003	3,876,108					5
6										6
7										7
8										8
	Improvement Type**									
9	Various		1988		370,354					9
10	Various		2006		9,002					10
11	Various		2007		180,149					11
12	Various		2008		73,476					12
13	Various		2009		22,627					13
14	Various		2010		168,603					14
15	Various		2011		110,404					15
16	Various		2012		21,307					16
17	Various		2013		213,061					17
18	Various		2014		7,200					18
19	Various		2015		188,283					19
20	Various		2016		233,342					20
21	HCC - Bed Lights, Faucet, Grab Bars, Plumbing Fixtures, Painting, Tile,									21
22	Resident Rooms (124, 125, 126, 127, 128)		2017		131,410					22
23	HCC - Doors (Resident Rooms 121, 122, 123, 124, 125, 126, 127, 128, 129)		2017		11,697					23
24	HCC - Wanderguard System		2017		10,973					24
25	HCC - Bed Lights, Faucet, Grab Bars, Plumbing Fixtures, Painting, Tile,									25
26	Flooring, Vanity, Vinyl Base, Windos, Blinds, Doors, HVAC Unit,									26
27	Resident Rooms (129, 130)		2017		51,084					27
28	HCC - Flooring (Nurses Station)		2017		13,100					28
29	HCC - Heat Pump (Conference Room)		2017		5,805					29
30	HCC - Cooling Tower		2017		18,563					30
31	HCC - HVAC		2018		24,740					31
32	HCC - Nurse Call System		2018		166,733					32
33	HCC - HVAC		2019		4,631					33
34	HCC - Fire Sprinkler Compressor		2019		3,250					34
35	HCC - Water Damage Repairs		2019		3,313					35
36	HCC - Entrance Canopy		2020		6,000					36

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

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

See Page 12A, Line 70 for total
SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

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	HCC - Chiller Valve Replacement	2020	\$ 4,204	\$		\$	\$	\$	37
38	HCC - Courtyard Landscaping	2020	5,055						38
39	HCC - Mixing Valve Replacement	2020	5,975						39
40	HCC - Paint, Flooring, Trim								40
41	Wing 2 Common Space and Resident Rooms	2020	54,174						41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,302,109	\$		\$	\$	\$	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12A, Carried Forward		\$ 6,302,109	\$		\$	\$	\$	1
2								2
3 Covenant Living Communities & Services (Allocation)								3
4								4
5 Building Improvements (TC = \$60,000)	2006	1,517						5
6 Building Improvements (TC = \$5,278,056)	2008	133,468						6
7 Building Improvements (TC = \$35,925)	2009	908						7
8 Building Improvements (TC = \$11,309)	2010	286						8
9 Building Improvements (TC = \$14,820)	2011	375						9
10 Building Improvements (TC = \$116,981)	2015	2,958						10
11 Building Improvements (TC = \$737,063)	2016	18,638						11
12 Building Improvements (TC = \$107,278)	2017	2,713						12
13 Building Improvements (TC = \$137,159)	2018	3,468						13
14 Building Improvements (TC = \$24,237)	2019	613						14
15 Building Improvements (TC = \$180,424)	2020	4,562						15
16 Land Improvements (TC = \$32,653)	2008	826						16
17 Land Improvements (TC = \$15,260)	2016	386						17
18 Land Improvements (TC = \$211,166)	2018	5,340						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 Depreciation - Covenant Living at Windsor Park			550,369		550,369		7,154,420	31
32 Depreciation - Covenant Living Communities & Services			32,252		32,252			32
33								33
34 TOTAL (lines 1 thru 33)		\$ 6,478,168	\$ 582,621		\$ 582,621	\$	\$ 7,154,420	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,440,930	\$	\$	\$		\$	71
72	Current Year Purchases	35,248						72
73	Fully Depreciated Assets							73
74	CLCS (TC = \$13,247,643)	334,997						74
75	TOTALS	\$ 1,811,175	\$	\$	\$		\$	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	CLCS (TC = \$131,480)			\$ 3,325	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$ 3,325	\$	\$	\$		\$	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)	\$ 8,343,242	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 582,621	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 582,621	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,154,420	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.

SEE ACCOUNTANTS' PREPARATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

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

If NO, see instructions.

YES

XNO

		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: *

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

15. Is Movable equipment rental included in building rental?

YES

XNO
16. Rental Amount for movable equipment: \$10,837Description: See Supplemental Schedule
(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.

SEE ACCOUNTANTS' PREPARATION REPORT

Description		Amount		Total
Building Rental				
N/A				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total		-		-
Equipment Rental				
Konica Minolta (Copier)		8,961		8,961
Pitney Bowes (Postage)		1,876		1,876
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total		10,837		10,837

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

☒ 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.

SEE ACCOUNTANTS' PREPARATION REPORT

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	39 - 03	hrs	\$		\$ 349,059	\$		\$ 349,059	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			116,416			116,416	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			428,386			428,386	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				299,717		299,717	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					151,879		151,879	12
13	Other (specify): See Supplemental	39 - 03				117,775			117,775	13
14	TOTAL			\$		\$ 1,011,636	\$ 451,596		\$ 1,463,232	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

**Covenant Living Windsor Park
Medicaid Cost Report
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Page 16 Supplemental Schedule

[illegible]

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	\$		1
2	Cash-Patient Deposits	312		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 104,859)	841,456		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	7,084		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 848,852	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	8,334,414		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,005,226		16
17	Accumulated Depreciation (book methods)	(7,154,420)		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): See Supplemental	24,919,091		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 28,104,310	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 28,953,162	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,008,588	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	58,132		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	181,418		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,248,148	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	4,213,109		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,213,109	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,461,257	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 22,491,905	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 28,953,162	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Covenant Living Windsor Park
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Page 17 Supplemental Schedule

Description		Operating		Building		Total
Line 9 - Other Current Assets						
						-
						-
						-
						-
						-
Sub-Total		-		-		-
Line 23 - Long Term Assets						
Debt Service Costs (Net - Amortization)		62,709				62,709
Designated Assets		5,301,357				5,301,357
Construction in Progress		290,758				290,758
Intercompany Receivables		19,264,267				19,264,267
						-
Sub-Total		24,919,091		-		24,919,091
Line 36 - Other Current Liability						
Bond Premium (Net - Amortization)		181,418				181,418
						-
						-
						-
						-
Sub-Total		181,418		-		181,418
Line 43 - Long term Liabilities						
						-
						-
						-
						-
						-
Sub-Total		-		-		-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 21,608,732	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 21,608,732	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	883,174	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 883,174	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)	\$ 22,491,905	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park

0034652

Report Period Beginning: 10/01/19

Ending:

09/30/20

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	\$ 9,691,331	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,691,331	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	164,552	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 164,552	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	5,312	13
14	Non-Patient Meals	24,388	14
15	Telephone, Television and Radio	215	15
16	Rental of Facility Space	160	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)	\$ 30,074	23
	D. Non-Operating Revenue		
24	Contributions	4,325	24
25	Interest and Other Investment Income***	585,786	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 590,111	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental</u>	444,459	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 444,459	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,920,527	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,325,840	31
32	Health Care	3,834,109	32
33	General Administration	2,445,685	33
	B. Capital Expense		
34	Ownership	667,240	34
	C. Ancillary Expense		
35	Special Cost Centers	1,632,673	35
36	Provider Participation Fee	131,806	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,037,353	40
41	Income before Income Taxes (line 30 minus line 40)**	883,174	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 883,174	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 360,628	44
45	Private Pay - Net Inpatient Revenue	4,043,629	45
46	Medicare - Net Inpatient Revenue	4,577,499	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	709,575	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,691,331	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Final 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

Page 19 Supplemental Schedule

[illegible]

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	1,509	1,609	\$ 98,724	\$ 61.36	1
2	Assistant Director of Nursing	1,749	1,898	82,556	43.50	2
3	Registered Nurses	23,305	25,028	1,041,627	41.62	3
4	Licensed Practical Nurses	13,962	14,955	499,794	33.42	4
5	CNAs & Orderlies	62,070	67,424	1,270,799	18.85	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,026	1,126	31,494	27.97	9
10	Activity Assistants	3,767	4,352	71,557	16.44	10
11	Social Service Workers	3,463	3,705	93,398	25.21	11
12	Dietician					12
13	Food Service Supervisor	195	214	3,813	17.82	13
14	Head Cook					14
15	Cook Helpers/Assistants	21,707	23,226	323,096	13.91	15
16	Dishwashers	1,195	1,388	19,539	14.08	16
17	Maintenance Workers	1,516	1,803	51,386	28.50	17
18	Housekeepers	9,657	10,434	158,295	15.17	18
19	Laundry	1,132	1,224	17,431	14.24	19
20	Administrator	1,830	1,959	112,800	57.58	20
21	Assistant Administrator					21
22	Other Administrative	107	115	8,669	75.38	22
23	Office Manager					23
24	Clerical	7,856	8,490	216,566	25.51	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	2,099	2,184	67,811	31.05	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	5,926	6,234	220,288	35.34	33
34	TOTAL (lines 1 - 33)	164,071	177,368	\$ 4,389,643 *	\$ 24.75	34

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		\$		35
36	Medical Director		39,000	09 - 03	36
37	Medical Records Consultant		720	10 - 03	37
38	Nurse Consultant		106,837	10 - 03	38
39	Pharmacist Consultant		9,055	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		520	11 - 03	44
45	Social Service Consultant				45
46	Other(specify) See Supplemental		70,402		46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 226,534		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ 2,577	10 - 03	50
51	Licensed Practical Nurses		6,525	10 - 03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 9,102		53

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

Covenant Living Windsor Park
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Page 20 Supplemental Schedule

Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
Security	7	403	437	7,483	17.12		
Scheduling Coordinator	10	1,522	1,555	25,460	16.37		
Reimbursement Coordinator	10	73	81	4,249	52.46		
Hospitality Aide	10	312	312	5,251	16.83		
Chaplain	12	562	610	28,775	47.17		
Wellness Coordinator	12	76	84	1,742	20.74		
Director of Rehabilitation Services	12	77	84	2,269	27.01		
Driver	14	541	568	10,129	17.83		
Marketing	43	2,000	2,120	120,214	56.70		
Fundraising	43	360	383	14,716	38.42		
					-		
					-		
					-		
					-		
Total		5,926	6,234	220,288	35.34		

Contracted Services

Dietary Management	1			70,402
Total			-	70,402

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Lynn Blackburn	Administrator	0	\$ 112,800
Benjamin Stevens	Exec. Director	0	8,669
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 121,469
B. Administrative - Other			
Description			Amount
		\$	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$
C. Professional Services			
Vendor/Payee	Type		Amount
Covenant Living		\$	
Communities & Services	Management Fees		682,751
Plante Moran, PLLC	Audit / Tax Services		601
Jeremy Brune & Assoc, LLC	Cost Reports / Consulting		2,500
National Research	Consulting Services		4,092
Other	Consulting Services		1,008
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 690,952
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	150,691
Unemployment Compensation Insurance			3,580
FICA Taxes			312,446
Employee Health Insurance			456,021
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Retirement Benefits			131,993
Group Life and Disability Insurance			7,318
Other Benefits			9,030
TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,071,079
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		\$	
Advertising: Employee Recruitment			3,100
Health Care Worker Background Check (Indicate # of checks performed _____)			3,869
Patient Background Checks			
Dues and Subscriptions - Other			87
Dues and Subscriptions - Associations			14,380
Licenses and Permits			346
CLCS (Allocation)			8,617
Less: Public Relations Expense		(	
Non-allowable advertising		(	
Yellow page advertising		(	
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 30,399
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			
Seminar Expense			244
CLCS (Allocation)			12,054
Entertainment Expense		(	
(agree to Sch. V, line 24, col. 8)			
TOTAL		\$	12,298

*** Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT**

****See instructions.**

**Covenant Living Windsor Park
Medicaid Cost Report
10/01/19 - 09/30/20**

Page 21 Supplemental Schedule - Seminar and Travel Schedule

[illegible]

XX. GENERAL INFORMATION:

- | | |
|--|---|
| <p>(1) Are nursing employees (RN,LPN,NA) represented by a union? <u>No</u></p> <p>(2) Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount. <u>IHCA-\$6,274, Leading Age-\$915, IL Aging-\$7,191</u></p> <p>(3) Did the nursing home make political contributions or payments to a political action organization? <u>No</u> If YES, have these costs been properly adjusted out of the cost report? <u>N/A</u></p> <p>(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? <u>N/A</u></p> <p>(5) Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period? <u>Yes</u>
<u>5 - 10 Yrs</u></p> <p>(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>40,171</u> Line <u>10 - 02</u></p> <p>(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation.</p> <p>(8) Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease. <u>No</u>
<u>N/A</u></p> <p>(9) Are you presently operating under a sublease agreement? YES <u>X</u> NO</p> <p>(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES <u>N/A</u> NO <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
<u>N/A</u></p> <p>(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ <u>131,806</u>
This amount is to be recorded on line 42 of Schedule V.</p> <p>(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? <u>No</u> If YES, attach an explanation of the allocation.</p> | <p>(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? <u>Yes</u></p> <p>(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? <u>See Pg. 2 Q. E</u> 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.</p> <p>(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ <u>0</u> Has any meal income been offset against related costs? <u>Yes</u> Indicate the amount. \$ <u>24,388</u></p> <p>(16) Travel and Transportation</p> <p>a. Are there costs included for out-of-state travel? <u>No</u>
If YES, attach a complete explanation.</p> <p>b. Do you have a separate contract with the Department to provide medical transportation for residents? <u>No</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ <u>N/A</u></p> <p>c. What percent of all travel expense relates to transportation of nurses and patients? <u>Ln. 14</u></p> <p>d. Have vehicle usage logs been maintained? <u>Yes</u></p> <p>e. Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u></p> <p>f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>Yes</u></p> <p>g. Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>N/A</u></p> <p>(17) Has an audit been performed by an independent certified public accounting firm? <u>Yes</u>
Firm Name: <u>Plante Moran, PLLC (Consolidated Basis)</u></p> <p>(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? <u>Yes</u></p> <p>(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. <u>N/A</u>
Attach invoices and a summary of services for all architect and appraisal fees.</p> |
|--|---|

SEE ACCOUNTANTS' PREPARATION REPORT