

		FOR BHF USE					

LL1

2025
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2025)

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: 0040360

Facility Name: Park Place

Address: 205 Park Avenue Pana 62557
Number City Zip Code

County: Christian

Telephone Number: (217) 562-5516 Fax # (217) 562-5516

HFS ID Number:

Date of Initial License for Current Owners: 05/01/1993

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: Larry Templin Telephone Number: 630-361-2868
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 7/1/2024 to 6/30/2025 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)
(Type or Print Name) Mark Heptinstall
(Title) Chief Financial Officer

Paid
Preparer

(Signed) SEE ACCOUNTANTS' COMPILATION REPORT
(Date)
(Print Name and Title) Larry Templin Partner
(Firm Name & Address) Templin Healthcare Accounting Services, LLP
P.O. Box 326, Plainfield, IL 60544-0326
(Telephone) (630) 361-2868 Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
2200 Churchill Rd.
Springfield, IL 62702-3406 Phone # (217) 782-1630

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Park Place # 0040360 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

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	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		Skilled (SNF)		0	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	16	ICF/DD 16 or Less	16	5,840	6
7	16	TOTALS	16	5,840	7

B. Census-For the entire report period.									
	1	2	3	4	5	6	7	8	9
	Level of Care	Patient Days by Level of Care and Primary Source of Payment							
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other	Total
				Medicaid Primary	Medicare Primary				
8	SNF								8
9	SNF/PED								9
10	ICF								10
11	ICF/DD								11
12	SC								12
13	DD 16 OR LESS	4,766							4,766
14	TOTALS	4,766							4,766

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 81.61%

SEE ACCOUNTANTS' PREPARATION REPORT

D. How many bed reserve days during this year were paid by the Department? 137 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES ☐ NO ☒ Non-allowable costs have been eliminated in Schedule V, Column 7

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

I. On what date did you start providing long term care at this location? Date started 05/01/1993

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 04/30/1993 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☐ NO ☒ If YES, enter certified beds. number of certified beds _____

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 6/30/25 Fiscal Year: 6/30/25

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

STATE OF ILLINOIS

Facility Name & ID Number

Park Place

0040360

Report Period Beginning:

7/1/2024

Ending:

6/30/2025

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	669	905	2,050	3,624		3,624		3,624			1
2	Food Purchase		50,637		50,637		50,637		50,637			2
3	Housekeeping		3,241		3,241		3,241		3,241			3
4	Laundry		2,619		2,619		2,619		2,619			4
5	Heat and Other Utilities			25,298	25,298		25,298		25,298			5
6	Maintenance	512	13,973	13,115	27,600		27,600		27,600			6
7	Other (specify):*											7
8	TOTAL General Services	1,181	71,375	40,463	113,019		113,019		113,019			8
	B. Health Care and Programs											
9	Medical Director			5,400	5,400		5,400		5,400			9
10	Nursing and Medical Records	479,503	7,776	4,931	492,210		492,210		492,210			10
10a	Therapy											10a
11	Activities		3,083		3,083		3,083		3,083			11
12	Social Services	1,631		701	2,332		2,332		2,332			12
13	CNA Training											13
14	Program Transportation			4,135	4,135		4,135		4,135			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	481,134	10,859	15,167	507,160		507,160		507,160			16
	C. General Administration											
17	Administrative	3,910		172,091	176,001		176,001	(172,091)	3,910			17
18	Directors Fees							5,516	5,516			18
19	Professional Services			14,591	14,591		14,591	4,255	18,846			19
20	Dues, Fees, Subscriptions & Promotions			8,582	8,582		8,582	2,158	10,740			20
21	Clerical & General Office Expenses	47,808	289	11,800	59,897		59,897	108,172	168,069			21
22	Employee Benefits & Payroll Taxes			201,122	201,122		201,122	28,902	230,024			22
23	Inservice Training & Education			689	689		689		689			23
24	Travel and Seminar			1,505	1,505		1,505	2,600	4,105			24
25	Other Admin. Staff Transportation			564	564		564	460	1,024			25
26	Insurance-Prop.Liab.Malpractice			21,743	21,743		21,743	520	22,263			26
27	Other (specify):*											27
28	TOTAL General Administration	51,718	289	432,687	484,694		484,694	(19,508)	465,186			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	534,033	82,523	488,317	1,104,873		1,104,873	(19,508)	1,085,365			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000. SEE ACCOUNTANTS' PREPARATION REPORT
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	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			5,993	5,993		5,993	19,980	25,973			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds							7,118	7,118			34
35	Rent-Equipment & Vehicles							3,466	3,466			35
36	Other (specify):*											36
37	TOTAL Ownership			5,993	5,993		5,993	30,564	36,557			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		4,526		4,526		4,526		4,526			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			53,820	53,820		53,820		53,820			42
43	Other (specify):* Disallowed Costs			18,080	18,080		18,080	(18,080)				43
44	TOTAL Special Cost Centers		4,526	71,900	76,426		76,426	(18,080)	58,346			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	534,033	87,049	566,210	1,187,292		1,187,292	(7,024)	1,180,268			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

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	14,992	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				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	(2,489)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(18,080)	43		24
25	Fund Raising, Advertising and Promotional	(994)	19		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(453)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (7,024)		\$	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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (7,024)		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.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' PREPARATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (321)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Disallowed HO Costs	(545)	43	3
4	Offset Miscellaneous Income	(38)	21	4
5	Offset Rental Income	(4,296)	34	5
6	Nonallowable Home Office Legal Fees	(241)	19	6
7	Home Office Depreciation Expense Allocation	4,988	30	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
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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	(453)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Progressive Housing, Inc	100	See Pg 6-Supp		See Pg 6-Supp		

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	\$	Progressive Housing, Inc.	100.00%	\$ 0	\$	1
2	V	18	Director Fees		Progressive Housing, Inc.	100.00%	5,516	5,516	2
3	V	19	Professional Services		Progressive Housing, Inc.	100.00%	7,979	7,979	3
4	V	20	Dues, Fees, Subs and Promotions		Progressive Housing, Inc.	100.00%	2,479	2,479	4
5	V	21	Clerical and General Office		Progressive Housing, Inc.	100.00%	108,210	108,210	5
6	V	22	Employee Benefits		Progressive Housing, Inc.	100.00%	28,902	28,902	6
7	V	24	Travel and Seminar		Progressive Housing, Inc.	100.00%	2,600	2,600	7
8	V	25	Auto Expense		Progressive Housing, Inc.	100.00%	460	460	8
9	V	26	Insurance		Progressive Housing, Inc.	100.00%	520	520	9
10	V	33	Real Estate Taxes		Progressive Housing, Inc.	100.00%	0		10
11	V	34	Rent-Facility		Progressive Housing, Inc.	100.00%	11,414	11,414	11
12	V	35	Equipment Rental		Progressive Housing, Inc.	100.00%	3,466	3,466	12
13	V								13
14	Total			\$			\$ 171,546	\$ * 171,546	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	43	Non-Allowable Expenses	\$	Progressive Housing, Inc.	100.00%	\$ 545	\$ 545	15
16	V	17	Administrative	172,091	Progressive Housing, Inc.	100.00%		(172,091)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 172,091			\$ 545	\$ * (171,546)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1			Sparta Terrace	Sparta	Progressive			1
2			Taylorville Terrace	Taylorville	Housing, Inc.	Olympia Fields	ICF/DD Provider	2
3			Briarbrook	East Peoria	Progressive Careers			3
4			Harris Place	East Peoria	& Housing	Country Club Hills	Workshop	4
5			Joshua Manor	Hoyleton	Progressive Careers			5
6			Aviston Terrace	Aviston	& Housing	University Park	Workshop	6
7			Cardinal	Woodlawn				7
8			Western Gardens	MT. Vernon				8
9			Galaxy	Woodlawn				9
10			Bill Goat Hill	MT. Vernon				10
11			Country Club Hill	Country Club Hills				11
12			Lee street	Country Club Hills				12
13			Baker Street	Country Club Hills				13
14			182nd Street	Country Club Hills				14
15			Osage	Park Forest				15
16			Oakwood	Park Forest				16
17			Blair	Park Forest				17
18			Lowell	Hazelcrest				18
19			Marquette	Park Forest				19
20			Huron	Park Forest				20
21			Wilshire	Park Forest				21
22			175th Place	Country Club Hills				22
23			Burnham	University Park				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	Edward Childers	Chairman	Board Member	None	9,049	3Hrs/MTG	1.00	Dir. Fees	\$ 551	L18,C8	1
2	Orland Bauer	Treasurer	Board Member	None	9,049	3Hrs/MTG	1.00	Dir. Fees	551	L18,C8	2
3	Hal Brown	Secretary	Board Member	None	9,049	3Hrs/MTG	1.00	Dir. Fees	551	L18,C8	3
4	Cora Flota	Director	Board Member	None	9,049	3Hrs/MTG	1.00	Dir. Fees	551	L18,C8	4
5	Edward Copeland	Director	Board Member	None	9,049	3Hrs/MTG	1.00	Dir. Fees	551	L18,C8	5
6	Eileen Mullin	Director	Board Member	None	9,049	3Hrs/MTG	1.00	Dir. Fees	551	L18,C8	6
7	Julie Lilie	Director	Board Member	None	9,050	3Hrs/MTG	1.00	Dir. Fees	550	L18,C8	7
8	Eugene Dumas	Director	Board Member	None	9,050	3Hrs/MTG	1.00	Dir. Fees	550	L18,C8	8
9											9
10											10
11						Misc Expenses			1,110		11
12											12
13								TOTAL	\$ 5,516		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 Park Place # 0040360 Report Period Beginning: 7/1/2024 Ending: 5/30/2025

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 Progressive Housing, Inc.
Street Address 20180 Governors Dr., Suite 300
City / State / Zip Code Olympia Fields, IL 60461
Phone Number (708) 283-1530
Fax Number (708) 283-2470

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Maintenance	Bed Capacity/Specific Alloc.	226	26	\$ 31	\$	16	\$ 0	1
2	18	Director Fees	Bed Capacity/Specific Alloc.	226	26	95,026		16	5,516	2
3	19	Professional Services	Bed Capacity/Specific Alloc.	226	26	116,014		16	7,979	3
4	20	Dues, Fees, Subs and Promotions	Bed Capacity/Specific Alloc.	226	26	41,498		16	2,479	4
5	21	Clerical and General Office	Bed Capacity/Specific Alloc.	226	26	1,831,926	1,130,934	16	108,210	5
6	22	Employee Benefits	Bed Capacity/Specific Alloc.	226	26	480,741		16	28,902	6
7	24	Travel and Seminar	Bed Capacity/Specific Alloc.	226	26	50,649		16	2,600	7
8	25	Auto Expense	Bed Capacity/Specific Alloc.	226	26	7,877		16	460	8
9	26	Insurance	Bed Capacity/Specific Alloc.	226	26	6,309		16	520	9
10	33	Real Estate Taxes	Bed Capacity/Specific Alloc.	226	26	4,897		16	0	10
11	34	Rent-Facility	Bed Capacity/Specific Alloc.	226	26	199,647		16	11,414	11
12	35	Equipment Rental	Bed Capacity/Specific Alloc.	226	26	61,892		16	3,466	12
13	43	Non-Allowable Expenses	Bed Capacity/Specific Alloc.	226	26	12,736		16	545	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					\$ 2,909,243	\$ 1,130,934		\$ 172,091	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$					\$	1
2	N/A												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. \$ N/A 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.)

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 2024 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.)				\$	2
3. Under or (over) accrual (line 2 minus line 1).				\$	3
4. Real Estate Tax accrual used for 2025 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.				\$	7
Assessed Value from Real Estate Tax Bill:	2024	N/A	8		
Real Estate Tax Bill for Calendar Year:	2020	N/A	9		
	2021	N/A	10		
	2022	N/A	11		
	2023	N/A	12		
	2024	N/A	13		
N/A - Not for profit entity					
				14	FROM R. E. TAX STATEMENT FOR 2024 \$ 14
				15	PLUS APPEAL COST FROM LINE 5 \$ 15
				16	LESS REFUND FROM LINE 6 \$ 16
				17	AMOUNT TO USE FOR RATE CALCULATION \$ 17

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.

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Park Place COUNTY Christian

FACILITY IDPH LICENSE NUMBER 0040360

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2024 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 2024.

	(A)	(B)	(C)	(D)
				<u>Tax</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
				<u>Nursing Home</u>
1.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES 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 2024 tax bills which were listed in Section A to this statement. Be sure to use the 2024 tax bill which is normally paid during 2025.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to providecopies of their original **second installment** tax bill.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 6,625 B. General Construction Type: Exterior Siding Frame Wood Number of Stories One

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

F. List the bed capacity for the building if it differs from the licensed total.
G. Have you properly capitalized all major repairs and equipment purchases? Yes
H. Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease.
I. Are you presently operating under a sublease agreement? No
J. 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.

K. 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:

1		2	3	4	
Use		Square Feet	Year Acquired	Cost	
1	Facility	13,916	1993	\$ 20,000	1
2	Allocated from Home Office			7,954	2
3	TOTALS	13,916		\$ 27,954	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	16		1993	1992	\$ 406,000 *	\$	40	\$ 10,150	\$ 10,150	\$ 326,433	4
5				2013	(15,586)		40	(390)	(390)	(12,188)	5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvements			1995	6,700		15			6,700	9
10	Heating Piping			1997	650		15			650	10
11	Shower-disposed			2000			15				11
12	Flooring			2001	548		15			548	12
13	Water Services Repairs			2004	1,071		15			1,071	13
14	Kitchen Coutner Tops			2005	625		15			625	14
15	Kitchen Cabinets			2005	3,445		15			3,445	15
16	Kitchen Remodel			2005	1,429		15			1,429	16
17	Air Conditioning Repair			2005	1,650		15			1,650	17
18	Bathroom Remodel-disposed			2006			15				18
19	Bedroom Remodel-disposed			2007			15				19
20	Gazebo			2007	1,896		15			1,896	20
21	Alarm Repairs			2008	1,875		15			1,875	21
22	Heating/ Cooling			2009	1,928		15			1,928	22
23	Building Improvements			2009	806		15			806	23
24	Repair to Water Main			2009	2,083		15	24	24	2,083	24
25	Damper			2013	597		10			597	25
26	Air Conditioner			2014	2,410		15	161	161	1,784	26
27	Replace Roof (Gross of Write off of Old Roof-See Line 5)			2014	22,283		25	891	891	10,024	27
28	Remodel 2 Bathrooms - repair and replace walls and door frames			2014	9,311		15	621	621	6,599	28
29	new shower pan and tile surround; new plumbing and sinks.										29
30	flooring, toilets, grab bars and mirrors, new trim and paini										30
31	Replace coil for 4 ton AC unit			2014	795		15	53	53	539	31
32	Women's Bath-New Shower Floor/Tile Surround/Plumbing/Fixtures			2018	3,450		15	230	230	1,610	32
33	Replace Kitchen Cabinets and Countertops			2019	14,959		10	1,496	1,496	9,210	33
34	Install New Front Door			2021	3,900		15	260	260	1,083	34
35											35
36											36

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

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

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	Remodel Due to Flood, Net of Insurance Proceeds:		\$	\$		\$	\$	\$	37
38	Remove all Carpet & Trim/Replace Flooring/ Cut out all Dryw:	2024	74,650		20	3,733	3,733	5,499	38
39	Removed Kitchen Ceilings/Removed all Popcorn Ceilings/								39
40	Paint & Patch West Side of Building/ Replaced Electrical								40
41	Outlets in Bedrooms/ Replaced 2 Windows/ Installed 80 Sheets								41
42	of Drywall/New Insulation in Kitchen Ceilings/ Painted all								42
43	Walls and Ceilings/ Installed New Trim/ Installed New								43
44	Electrical Fixtures/ Remodeled 4 Bathrooms-New Toilets,								44
45	Flooring and Showers/ Removed Gazebo								45
46									46
47	Replace all Fire Sprinkler Heads and Install New Antifreeze	2024	8,920		15	595	595	892	47
48	Restoration Service for Fire Damage in Kitchen	2024	3,590		10	252	252	252	48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58	Financial Statement Depreciation			5,993			(5,993)		58
59									59
60									60
61	Allocated from Home Office		41,738					9,747	61
62									62
63	Home Office Depreciation Allocation					4,988	4,988		63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 601,723	\$ 5,993		\$ 23,064	\$ 17,071	\$ 386,787	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 9,597	\$	\$ 960	\$ 960	5-10 Yrs	\$ 1,764	71
72	Current Year Purchases	14,032		1,949	1,949	7 yrs	1,949	72
73	Fully Depreciated Assets	32,580				5-10 Yrs	32,580	73
74	Home Office Allocation	37,177					29,437	74
75	TOTALS	\$ 93,386	\$	\$ 2,909	\$ 2,909		\$ 65,730	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	Resident Transportation	2004 Ford E350	2004	\$ 27,458	\$	\$	\$	5	\$ 27,458	76
77										77
78										78
79	Home Office Allocation			7,625					4,462	79
80	TOTALS			\$ 35,083	\$	\$	\$		\$ 31,920	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)	\$ 758,146	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 5,993	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 25,973	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 19,980	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 484,437	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from Home Office				11,414			5
6	Income Offset				(4,296)			6
7	TOTAL				\$ 7,118			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 .

N/A
N/A
9. Option to Buy: ☐ YES ☐ NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: \$ 3,466 Description: Allocated from Home Office-Office Equipment
(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	N/A				18
19					19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

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
		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)	\$			

- (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.

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	

- (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		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				4,526		4,526	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			\$		\$	\$ 4,526		\$ 4,526	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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 330,839	\$ 330,839	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 89,085)	231,507	231,507	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	1,060	1,060	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Deposits	1,704	1,704	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 565,110	\$ 565,110	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,000	27,954	13
14	Buildings, at Historical Cost	92,686	601,723	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	54,796	128,469	16
17	Accumulated Depreciation (book methods)	(60,447)	(484,437)	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)	\$ 107,035	\$ 273,709	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 672,145	\$ 838,819	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 34,832	\$ 34,832	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	42,326	42,326	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,955	1,955	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37	Intercompany Payable	949,879	949,879	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,028,992	\$ 1,028,992	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)	\$ 1,028,992	\$ 1,028,992	46
47	TOTAL EQUITY(page 18, line 24)	\$ (356,847)	\$ (190,173)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 672,145	\$ 838,819	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (82,482)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (82,482)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(274,365)	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)	\$ (274,365)	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)	\$ (356,847)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Park Place

0040360

Report Period Beginning: 7/1/2024

Ending:

6/30/2025

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	\$ 891,864	1
2	Discounts and Allowances for all Levels		2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 891,864	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	568	24
25	Interest and Other Investment Income***	7,638	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,206	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	See Pg 19B	12,857	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 12,857	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 912,927	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	113,019	31
32	Health Care	507,160	32
33	General Administration	484,694	33
	B. Capital Expense		
34	Ownership	5,993	34
	C. Ancillary Expense		
35	Special Cost Centers	22,606	35
36	Provider Participation Fee	53,820	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 1,187,292	40
41	Income before Income Taxes (line 30 minus line 40)**	(274,365)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (274,365)	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 891,864.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)		45
46	MMAI-Medicaid is the Primary Payer		46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay		48
49	Medicare Part A		49
50	Other-(specify)		50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify)		54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 891,864	56

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name

Facility ID

Period Ending

Park Place

0040360

6/30/2025

SCH 19A

Schedule XVII
Page 19

This facility is a Not-For-Profit Under IRC 501C(3)
and is part of a Consolidated Entity Tax Return.
Therefore, the Income or Loss cannot be
traced to the Federal Income Tax Return.

Facility Name

Facility ID

Period Ending

Park Place

0040360

6/30/2025

SCH 19B

XVII. INCOME STATEMENT

Line 28a. Income Allocated from Home Office

Miscellaneous Income	38
Rental Income	4,296
Workshop Reimbursement/Disbursements	8,523

Total Line 28a

12,857

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
2	Assistant Director of Nursing					2
3	Registered Nurses	230	238	9,835	41.32	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	47	47	1,631	34.70	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	34	34	669	19.68	15
16	Dishwashers					16
17	Maintenance Workers	23	26	512	19.69	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	88	88	3,910	44.43	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,328	1,463	47,808	32.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)	1,548	1,548	38,457	24.84	28
29	Resident Services Coordinator	1,760	1,760	44,571	25.32	29
30	Habilitation Aides (DD Homes)	17,036	17,914	386,640	21.58	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	22,094	23,118	\$ 534,033 *	\$ 23.10	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	Monthly	\$ 2,050	L1, C3	35
36	Medical Director	Monthly	5,400	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	224	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	Monthly	701	L12, C3	45
46	Other(specify) Dental	Monthly	4,701	L10, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 13,076		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description		Amount	Description	Amount	
Andy Kindernay	Administrator	0	\$ 3,910	Workers' Compensation Insurance		\$ 26,397	IDPH License Fee	\$	
				Unemployment Compensation Insurance		13,047	Advertising: Employee Recruitment		
				FICA Taxes		40,129	Health Care Worker Background Check		
				Employee Health Insurance		93,926	(Indicate # of checks performed 10)	3,050	
				Employee Meals		7,551	Patient Background Checks	3 725	
				Illinois Municipal Retirement Fund (IMRF)*			Association Dues (total from pg 22, #4)	1,615	
				Life Insurance		2,293	Hiring Expense	3,069	
				Other Employee Benefits		6,362	Miscellaneous Licenses & Fees	132	
				Union Dues		11,417	Miscellaneous Dues & Subs	1,784	
TOTAL (agree to Schedule V, line 17, col. 1)							WIPFLI	686	
(List each licensed administrator separately.)							Less: Public Relations Expense	()	
B. Administrative - Other							PAC and Lobbying payments	(321)	
Description			Amount	Allocated from Home Office		28,902	All non-allowable advertising	()	
Allocated from Progressive Housing, Inc.			\$ 172,091				TOTAL (agree to Sch. V, line 20, col. 8)		
							\$ 10,740		
TOTAL (agree to Schedule V, line 17, col. 3)						\$ 230,024			
(Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Barbara Weiner	Compliance Consultant		\$ 110			\$	Out-of-State Travel	\$	
Tracey Peloza, LTD	Accounting Services		3,353						
Sikich, LLP	Accounting Services		3,584						
Personnel Planners	UC Consultant		259				In-State Travel	1,505	
David A Ring & Associates	Land Surveyor		184						
Annette Skafgaard	Accts Receivable Consultant		653						
Neil Gerber	Accounting Services		66				Seminar Expense		
Wipfli	Accounting Services		62						
E & M Consulting Inc	Marketing		994				Allocated from Home Office	2,600	
See Attached	Legal Services		5,326				Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			(agree to Sch. V, line 24, col. 8)		
(For legal fee disclosure, see page 39 of instructions)							TOTAL		
\$ 14,591							\$ 4,105		

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

****See instructions.**

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes-DSP
- (2)

Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below.
Use the drop down list to identify the association.

Association Name

IL HEALTHCARE ASSOCIATION (IHCA)

Amount

632

Other, please specify

Inst on Public Policy for People w Disabilti

662

1,294

Total
- (3)

List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS
OR political action organizations.

The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.

IL HEALTHCARE ASSOCIATION (IHCA)

321

Other, please specify

Inst on Public Policy for People w Disabilities

321

Total
- (4)

EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE
(2 and 3 combined)

IL HEALTHCARE ASSOCIATION (IHCA)

953

Other, please specify

Inst on Public Policy for People w Disabilti

662

1,615

Total
- (5)

Indicate the total amount of both disposable and non-disposable incontinent expense
and the location of this expense on Sch. V.

\$ 7,774

Line 10
- (6)

Have all costs reported on this form been determined using accounting procedures
consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (7)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department
during this cost report period.

\$ 53,820

This amount is to be recorded on line 42 of Schedule V.
- (8)

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.

- (9)

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
- (10)

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.
- (11)

Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V.

\$ 7,551

Has any meal income been offset against
related costs?

N/A

Indicate the amount.
- (12)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for
residents?

No

If YES, please indicate the amount of income earned from such a
program during this reporting period.

\$ N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

100% Line 14

d. Have vehicle usage logs been maintained?

Adequate records have been maintained.

e. Are all vehicles stored at the nursing home during the night and all other
times when not in use?

Yes

f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report?

N/A

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such
transportation during this reporting period.

\$ N/A
- (13)

Has an audit been performed by an independent certified public accounting firm?

Yes

Firm Name: Sikich, LLP
- (14)

Have all costs which do not relate to the provision of long term care been adjusted out
out of Schedule V?

Yes
- (15)

Has a schedule for the legal fees reported on the cost report been provided by the facility?

Yes

See page 39 of the instructions for details.

Attach invoices and a summary of services for all architect and appraisal fees.