

		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: 0047886

Facility Name: Parkway Manor

Address: 3116 Williamson Cnty Marion 62959
Number City Zip Code

County: Williamson

Telephone Number: (618) 993-8600 Fax # (618) 993-5887

HFS ID Number:

Date of Initial License for Current Owners: 03/01/06

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: Brian Burger Telephone Number: (309) 343-1550
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 10/1/2024 to 9/30/2025 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) Brian Burger
(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

Parkway Manor

0047886

Report Period Beginning: 10/1/2024

Ending: 9/30/2025

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	131	Skilled (SNF)	131	47,815
2		Skilled Pediatric (SNF/PED)		
3		Intermediate (ICF)		
4		Intermediate/DD		
5		Sheltered Care (SC)		
6		ICF/DD 16 or Less		
7	131	TOTALS	131	47,815

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	2,903	8,503			10,582	11,967	1,918	35,873
9	SNF/PED								
10	ICF								
11	ICF/DD								
12	SC								
13	DD 16 OR LESS								
14	TOTALS	2,903	8,503			10,582	11,967	1,918	35,873

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

75.02%

D. How many bed reserve days during this year were paid by the Department?

0 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO ☒ Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO ☒

I. On what date did you start providing long term care at this location?

Date started 03/01/06

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 03/01/06 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter certified beds.

number of certified beds 131

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

MODIFIED

ACCRUAL ☒ CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒ NO ☐

Tax Year: 9/30/2025 Fiscal Year: 9/30/2025

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	550,288	52,069	26,115	628,472		628,472	(81,849)	546,623			1
2	Food Purchase		505,552		505,552		505,552	(72,768)	432,784			2
3	Housekeeping	283,259	51,727		334,986		334,986	(39,055)	295,931			3
4	Laundry	184,124	15,505		199,629		199,629	(23,244)	176,385			4
5	Heat and Other Utilities			348,228	348,228		348,228	(40,547)	307,681			5
6	Maintenance	96,915	39,344	140,360	276,619		276,619	(31,262)	245,357			6
7	Other (specify):*											7
8	TOTAL General Services	1,114,586	664,197	514,703	2,293,486		2,293,486	(288,725)	2,004,761			8
	B. Health Care and Programs											
9	Medical Director			7,986	7,986		7,986		7,986			9
10	Nursing and Medical Records	4,870,539	300,147	13,860	5,184,546		5,184,546	(352,171)	4,832,375			10
10a	Therapy											10a
11	Activities	205,172	8,421		213,593		213,593	(49,962)	163,631			11
12	Social Services	134,707			134,707		134,707		134,707			12
13	CNA Training			595	595		595		595			13
14	Program Transportation			1,403	1,403		1,403		1,403			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	5,210,418	308,568	23,844	5,542,830		5,542,830	(402,133)	5,140,697			16
	C. General Administration											
17	Administrative	139,585			139,585		139,585		139,585			17
18	Directors Fees							1,876	1,876			18
19	Professional Services			387,806	387,806		387,806	1,411	389,217			19
20	Dues, Fees, Subscriptions & Promotions			82,380	82,380		82,380	(7,332)	75,048			20
21	Clerical & General Office Expenses	199,052	33,094	86,140	318,286		318,286	78	318,364			21
22	Employee Benefits & Payroll Taxes			969,852	969,852		969,852	(76,905)	892,947			22
23	Inservice Training & Education			7,321	7,321		7,321		7,321			23
24	Travel and Seminar			1,172	1,172		1,172		1,172			24
25	Other Admin. Staff Transportation			1,404	1,404		1,404		1,404			25
26	Insurance-Prop.Liab.Malpractice			180,048	180,048		180,048	1,772	181,820			26
27	Other (specify):*											27
28	TOTAL General Administration	338,637	33,094	1,716,123	2,087,854		2,087,854	(79,100)	2,008,754			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,663,641	1,005,859	2,254,670	9,924,170		9,924,170	(769,958)	9,154,212			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			190,916	190,916		190,916	391,938	582,854			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							140,329	140,329			32
33	Real Estate Taxes							238,550	238,550			33
34	Rent-Facility & Grounds			744,000	744,000		744,000	(744,000)				34
35	Rent-Equipment & Vehicles			2,512	2,512		2,512		2,512			35
36	Other (specify):* Mortgage Ins							29,454	29,454			36
37	TOTAL Ownership			937,428	937,428		937,428	56,271	993,699			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			781	781		781		781			38
39	Ancillary Service Centers		537,724	1,604,890	2,142,614		2,142,614		2,142,614			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			425,722	425,722		425,722		425,722			42
43	Other (specify):* Disallowed Costs	69,028		515,151	584,179		584,179	(584,179)				43
44	TOTAL Special Cost Centers	69,028	537,724	2,546,544	3,153,296		3,153,296	(584,179)	2,569,117			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,732,669	1,543,583	5,738,642	14,014,894		14,014,894	(1,297,866)	12,717,028			45

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

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	(525)	2		4
5	Telephone, TV & Radio in Resident Rooms	(38,192)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(56,400)	30		9
10	Interest and Other Investment Income	(393)	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	(300)	20		17
18	Fines and Penalties	(59,696)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(242,214)	43		24
25	Fund Raising, Advertising and Promotional	(65,715)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(1,086,435)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,549,870)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	252,004		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 252,004		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,297,866)		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	\$ (4,105)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Offset Vending Income	(3,892)	2	3
4	Disallow Marketing Wages	(69,028)	43	4
5	Disallow Lab Expense	(68,548)	43	5
6	Disallow X-Ray Expense	(40,786)	43	6
7	Disallow R/E Entity Professional Fees	(52,997)	19	7
8	Disallow AL Expenses-Dietary	(81,849)	1	8
9	Disallow AL Expenses-Food	(68,351)	2	9
10	Disallow AL Expenses-Housekeeping	(39,005)	3	10
11	Disallow AL Expenses-Laundry	(23,244)	4	11
12	Disallow AL Expenses-Utilities	(40,547)	5	12
13	Disallow AL Expenses-Maintenance	(31,262)	6	13
14	Disallow AL Expenses-Nursing	(352,171)	10	14
15	Disallow AL Expenses-Activities	(49,962)	11	15
16	Disallow AL Expenses-Telephone	(1,740)	21	16
17	Disallow AL Expenses-Employee Benefits	(76,905)	22	17
18	Disallow AL Expenses-Insurance	(23,174)	26	18
19	Disallow AL Expenses-Interest Expense	(19,200)	32	19
20	Disallow AL Expenses-Real Estate Tax Expense	(32,530)	33	20
21	Disallow AL Expenses-Mortgage Insurance Exp	(4,017)	36	21
22	Disallow AL License Fee	(2,455)	20	22
23	Disallow AL IHCA Dues	(617)	20	23
24	Disallow Guest Room Income	(50)	3	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	(1,086,435)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None	N/A	Unlimited Development, Inc (UDI)		See Page 6 Supplemental		
		Community Living Options, Inc. (CLO)				
		See Page 6 Supplemental for specific homes				

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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	18	Director Fees	\$	Unlimited Development, Inc.	100.00%	\$ 1,876	\$ 1,876	1
2	V	19	Professional Fees		Unlimited Development, Inc.	100.00%	1,411	1,411	2
3	V	20	Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	70	70	3
4	V	21	General Admin Expense		Unlimited Development, Inc.	100.00%	1,818	1,818	4
5	V	26	Property Insurance		Unlimited Development, Inc.	100.00%	1,484	1,484	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			\$			\$ 6,659	\$ * 6,659	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees	\$	Marion Williamson County Parkway, LLC	N/A	\$ 52,997	\$ 52,997	15
16	V	20	Dues, Fees, Subs & Prom		Marion Williamson County Parkway, LLC	N/A	75	75	16
17	V	26	Property Insurance		Marion Williamson County Parkway, LLC	N/A	23,462	23,462	17
18	V	30	Depreciation		Marion Williamson County Parkway, LLC	N/A	448,338	448,338	18
19	V	32	Interest Expense	80	Marion Williamson County Parkway, LLC	N/A	160,002	159,922	19
20	V	33	Property Taxes		Marion Williamson County Parkway, LLC	N/A	271,080	271,080	20
21	V	34	Facility Rent	744,000	Marion Williamson County Parkway, LLC	N/A		(744,000)	21
22	V	36	Mortgage Insurance		Marion Williamson County Parkway, LLC	N/A	33,471	33,471	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			\$ 744,080			\$ 989,425	\$ * 245,345	39

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

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	Community Living Options, Inc.	100%			Allen Court	Clinton	CILA	1
2	Community Living Options, Inc.	100%	Beardstown Terrace	Beardstown				2
3	Community Living Options, Inc.	100%	Bellefontaine Place	Waterloo				3
4	Community Living Options, Inc.	100%	Braun's Terrace	Greenville				4
5	Community Living Options, Inc.	100%	Carthage Terrace	Carthage				5
6	Community Living Options, Inc.	100%	Curtiss Court	Springfield				6
7	Community Living Options, Inc.	100%	Davies Square	Pekin				7
8	Community Living Options, Inc.	100%	Douglas Terrace	Jacksonville				8
9	Community Living Options, Inc.	100%	Edwardsville Terrace	Edwardsville				9
10	Community Living Options, Inc.	100%	Effingham Terrace	Effingham				10
11	Community Living Options, Inc.	100%			Eisenhower Terrace	Jacksonville	CILA	11
12	Community Living Options, Inc.	100%	Freeburg Terrace	Freeburg				12
13	Community Living Options, Inc.	100%	Froehlich House	Galesburg				13
14	Community Living Options, Inc.	100%	Gaines Mill Place	Springfield				14
15	Community Living Options, Inc.	100%	Glenwood Terrace	Springfield				15
16	Community Living Options, Inc.	100%			Hawthorne Terrace	Galesburg	CILA	16
17	Community Living Options, Inc.	100%	Highview Terrace	Paris				17
18	Community Living Options, Inc.	100%	Jacksonville Group Homes:					18
19	Community Living Options, Inc.	100%	Anna Terrace	Jacksonville				19
20	Community Living Options, Inc.	100%	Campbell Court	Jacksonville				20
21	Community Living Options, Inc.	100%	LaFayette Terrace	Jacksonville				21
22	Community Living Options, Inc.	100%	Kepley House	Pittsfield				22
23	Community Living Options, Inc.	100%	Lawrence Place	Lincoln				23
24	Community Living Options, Inc.	100%	Lincoln Terrace	Lincoln				24
25	Community Living Options, Inc.	100%	Maple Terrace	Quincy				25
26	Community Living Options, Inc.	100%	Plonka Terrace	Galesburg				26
27	Community Living Options, Inc.	100%	Quincy Terrace	Quincy				27
28	Community Living Options, Inc.	100%	Schultz House	Danville				28
29	Community Living Options, Inc.	100%	Stevens House	Galesburg				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Parkway Manor

0047886

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

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	Community Living Options, Inc.	100%	Tanner Place	Paris				1
2	Community Living Options, Inc.	100%	Taylor House	Springfield				2
3	Community Living Options, Inc.	100%	Thelma Terrace	Wood River				3
4	Community Living Options, Inc.	100%	Trulson House	Galesburg				4
5	Community Living Options, Inc.	100%	Vable Terrace	Jerseyville				5
6	Community Living Options, Inc.	100%	Walsh Terrace	Galesburg				6
7	Community Living Options, Inc.	100%	Wetherell Place	Effingham				7
8	Community Living Options, Inc.	100%	Woodriver Group Homes:					8
9	Community Living Options, Inc.	100%	Aberdeen Terrace	Alton				9
10	Community Living Options, Inc.	100%	Linton Terrace	Wood River				10
11	Community Living Options, Inc.	100%	Madison Terrace	Wood River				11
12	Community Living Options, Inc.	100%	Pershing Terrace	Wood River				12
13	Community Living Options, Inc.	100%			Audrey Court	Clinton	CILA	13
14	Unlimited Development, Inc. (UDI)	100%	Parkway Manor	Marion				14
15	Unlimited Development, Inc. (UDI)	100%			Parkway Estates	Marion	Retirement living ce	15
16	Unlimited Development, Inc. (UDI)	100%	Maryville Manor	Maryville				16
17	Unlimited Development, Inc. (UDI)	100%	Shelbyville Manor	Shelbyville				17
18	Unlimited Development, Inc. (UDI)	100%			Liberty Estates of Car	Carbondale	Retirement living ce	18
19	Unlimited Development, Inc. (UDI)	100%	Seminary Manor	Galesburg				19
20	Unlimited Development, Inc. (UDI)	100%			Seminary Estates	Galesburg	Retirement living ce	20
21	Unlimited Development, Inc. (UDI)	100%			Hawthorne Inn of Gals	Galesburg	Assisted Living Faci	21
22	Unlimited Development, Inc. (UDI)	100%	Centralia Manor	Centralia				22
23	Unlimited Development, Inc. (UDI)	100%			Centralia Estates	Centralia Estates	Retirement living ce	23
24	Unlimited Development, Inc. (UDI)	100%	Pittsfield Manor	Pittsfield				24
25	Unlimited Development, Inc. (UDI)	100%	Pekin Manor	Pekin				25
26	Unlimited Development, Inc. (UDI)	100%			Pekin Estates	Pekin	Retirement living ce	26
27	Unlimited Development, Inc. (UDI)	100%	Jerseyville Manor	Jerseyville				27
28	Unlimited Development, Inc. (UDI)	100%	Manor Court of Carbondale	Carbondale				28
29								29
30								30

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	Unlimited Development, Inc. (UDI)	100%	River Hills Manor	Keokuk, IA				1
2	Unlimited Development, Inc. (UDI)	100%			River Hills Estates	Keokuk, IA	Retirement living ce	2
3	Unlimited Development, Inc. (UDI)	100%			River Hills Inn	Keokuk, IA	Assisted living facili	3
4	Unlimited Development, Inc. (UDI)	100%			Centralia East McC	Galesburg	Lessor	4
5	Unlimited Development, Inc. (UDI)	100%			Galesburg North Semi	Galesburg	Lessor	5
6	Unlimited Development, Inc. (UDI)	100%			Jerseyville North State	Galesburg	Lessor	6
7	Unlimited Development, Inc. (UDI)	100%			Shelbyville Route 128,	Galesburg	Lessor	7
8	Unlimited Development, Inc. (UDI)	100%			Marion Willimason Co	Galesburg	Lessor	8
9	Unlimited Development, Inc. (UDI)	100%			2245 Seminary Street,	Galesburg	Lessor	9
10	Unlimited Development, Inc. (UDI)	100%			Pittsfield Lowry, LLC	Galesburg	Lessor	10
11	Unlimited Development, Inc. (UDI)	100%			Pekin El Camino, LLC	Galesburg	Lessor	11
12	Unlimited Development, Inc. (UDI)	100%			Keokuk Village Circle	Galesburg	Lessor	12
13	Unlimited Development, Inc. (UDI)	100%			The Kensington	Galesburg	Supportive Living	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

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See Attached Schedule 7A								\$ 1,876	L18, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 1,876		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 Parkway Manor # 0047886 Report Period Beginning: 10/1/2024 Ending: 1/30/2025

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 Unlimited Development, Inc.
Street Address 285 S. Farnham
City / State / Zip Code Galesburg, IL 61401
Phone Number (309) 343-1550
Fax Number (309) 343-2857

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	18	Director Fees	Weighted Avg BDA	458,805	17	18,000	\$	47,815	\$ 1,876	1
2	19	Professional Fees	Weighted Avg BDA	458,805	17	13,539		47,815	1,411	2
3	20	Dues, Licenses and Subs	Weighted Avg BDA	458,805	17	668		47,815	70	3
4	21	General Admin Expense	Weighted Avg BDA	458,805	17	17,456		47,815	1,818	4
5	26	Property Insurance	Weighted Avg BDA	458,805	17	14,235		47,815	1,484	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					\$ 63,898	\$		\$ 6,659	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	Cambridge Realty Capital						\$				\$	1		
2	LTD. of Illinois		X	Facility purchase	\$32,468.00	6/1/12		7,801,200	5,799,242	7/1/2047	3.5500	140,802	2	
3				SNF portion									3	
4													4	
5													5	
	Working Capital													
6													6	
7													7	
8													8	
9	TOTAL Facility Related				\$32,468.00		\$	7,801,200	\$	5,799,242		\$	140,802	9
	B. Non-Facility Related*													
10	Cambridge Realty Capital			Facility purchase -AL Portion	\$4,427.00	6/1/12		1,063,800	790,806	7/1/2047	3.5500	19,200	10	
11	LTD. of Illinois									Disallow AL Int Exp		(19,200)	11	
12										Int Income Offset		(473)	12	
13													13	
14	TOTAL Non-Facility Related				\$4,427.00		\$	1,063,800	\$	790,806		\$	(473)	14
15	TOTALS (line 9+line14)						\$	8,865,000	\$	6,590,048		\$	140,329	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 29,454 Line # 36

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

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

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

B. Real Estate Taxes

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.		\$	173,415	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.)		2024		\$		2
3. Under or (over) accrual (line 2 minus line 1).				\$	(173,415)	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	444,495	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.					(32,530)	
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.				\$	238,550	7
Assessed Value from Real Estate Tax Bill:	2024	3,570,282	8			
Real Estate Tax Bill for Calendar Year:	2020	207,772	9			
	2021	213,085	10			
	2022	225,760	11			
	2023	224,471	12			
	2024	253,981	13			
This facility was purchased from an unrelated for-profit entity during 2006. A tax exemption has not yet been obtained.						
Amount accrued includes the 2024 taxes, and 9 months of the estimated 2025 taxes. Estimate is based on prior year tax bill.						
Real estate taxes reported on Sch V line 33 have been reduced by an allocation of expenses relating to ALC services based on as estimated 12%.						

FOR BHF USE ONLY		
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 Parkway Manor COUNTY Williamson

FACILITY IDPH LICENSE NUMBER 0047886

CONTACT PERSON REGARDING THIS REPORT Brian Burger

TELEPHONE (309) 343-1550 FAX #: (309) 343-2857

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 06-10-301-042	RE-SUB OF PARCELS E, G & J	\$ 169,256.54	\$ 148,945.76
2.	OF IL CENTRE SUB. BE PT OF	\$	\$
3.	PARCEL E, THE WEST 3.93	\$	\$
4.	AC OF THE E 6.60	\$	\$
5. 06-10-100-014	E 595' OF S 141' OF SW1/4 +	\$ 84,467.32	\$ 74,331.24
6.	W 173' OF S 141' C SE1/4	\$	\$
7. 06-10-100-018	E 594.35' OF W 1346.1' OF N 30'	\$ 256.82	\$ 226.00
8.	OF S 171.44' OF SW 1/4 + N 30'	\$	\$
9.	OF S 171.44' OF W 175.59' OF	\$	\$
10.	SE 1/4	\$	\$
TOTALS		\$ 253,980.68	\$ 223,503.00

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? X YES NO

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

C. Tax Bills

Attach 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: 39,356 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
Assisted Living-17 Units

F. List the bed capacity for the building if it differs from the licensed total. N/A
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. N/A
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:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility-SNF	8.3 Acres	2006-2011	\$ 538,600	1
2	Facility-SNF	.53 Acres	2012	26,721	2
3	TOTALS	#VALUE!		\$ 565,321	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	119		2006	1995	\$ 9,095,197	\$	40	\$ 227,380	\$ 227,380	\$ 4,452,852
5	12		2013	2013	4,062,647		40	101,566	101,566	1,201,865
6										
7										
8										
	Improvement Type**									
9	Landscaping		2006		7,930		10			7,930
10	Water Heaters, Carpet, Blacktop, Bus. Office remodel, carpet, PT Addition		2008		151,430	4,033	5-25 yrs	4,033		118,492
11	Shower Rooms, Water Meter, ReRoof, Roof Repairs		2009		211,630	3,856	10-20 yrs	3,856		196,848
12	Cabinets, Water Heater, New Front Windows/Varnish		2010		28,618	701	10-15 yrs	701		28,618
13	Activity Room remodel-Carpet/Window coverings		2010		3,841		5			3,841
14	Water Heater		2013		3,910		10			3,910
15	Concrete sidewalk		2013		26,295	1,753	15	1,753		21,328
16	Workstation		2013		5,868		10			5,868
17	Land Improvements-Parkway Manor Addition (contracted total)		2013		854,000		15	56,933	56,933	673,662
18	Nurse Call System		2013		14,101		10			14,101
19	Bally Freezer		2014		19,993		10			19,993
20	Double Faced Sign With Message Board		2014		46,503		10			46,503
21	Condensing Unit in Walk In Freezer		2014		3,551	237	15	237		2,683
22	Remodel-3 Wings: Tile/Wallpaper/Paint/Fixtures/Furniture/Therapy Equip		2014		601,947	50,162	12	50,162		555,964
23	Landscaping		2014		18,412		10			18,412
24	Water Heater		2014		3,160	53	10	53		3,160
25	Remodel-Tile/Wallpaper/Paint/Fixtures/Furniture/Therapy equip		2015		371,408	30,950	12	30,950		324,982
26	Workstation-Counter/Cabinets/Chair		2015		3,588	299	12	299		3,238
27	Surge Protector		2015		28,523	1,901	15	1,901		19,174
28	Paint Activity Room		2016		3,875		5			3,875
29	Automatic Doors		2016		14,298	1,428	10	1,428		13,464
30	PTAC Units		2016		2,540		5			2,540
31	Paint Hallway/Living Room/Lobby		2016		8,950		5			8,950
32	Mag Locks-Doors Rear Facility		2016		2,533	253	10	253		2,237
33	Roof Repair		2017		3,670	367	10	367		3,150
34	PTAC Units		2017		2,540		5			2,540
35	Generator Motherboard		2018		2,780	277	10	277		2,038
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

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Digital Keypad - Alzheimers Wing Exit Door	2018	\$ 3,166	\$	5	\$	\$	\$ 3,166	37
38	Air Conditioner - Laundry Room	2018	4,937		5			4,937	38
39	PTAC Units	2017	2,640		5			2,640	39
40	PTAC Units	2018	5,539		5			5,539	40
41	PTAC Units	2018	2,749		5			2,749	41
42	PTAC Units	2019	2,958		5			2,958	42
43	PTAC Units-4	2019	2,757		5			2,757	43
44	PTAC Units-4	2019	2,759		5			2,759	44
45	3 Water Heaters - 1 Service Hallway/2 Maintenance Room	2019	17,628	1,762	10	1,762		11,605	45
46	PTAC Units-4	2019	2,761		5			2,761	46
47	PTAC Units-4	2019	2,568		5			2,568	47
48	PTAC Units-4	2019	2,848	93	5	93		2,848	48
49	PTAC Units-4	2020	2,695	225	5	225		2,695	49
50	PTAC Units-4	2020	2,699	359	5	359		2,699	50
51	PTAC Units-4	2020	2,697	136	5	136		2,697	51
52	Door Alarm System Wiring	2019	5,290	529	10	529		3,086	52
53	Water Heater-Utility Room in Service Hall	2019	4,471	447	10	447		2,608	53
54	Water Heater-Service Hall	2020	4,484	449	10	449		2,504	54
55	Water Heater	2020	4,698	469	10	469		2,388	55
56	Nurse Call System	2019	40,279	4,028	10	4,028		24,168	56
57	PTAC Units-4	2020	2,847	571	5	571		2,847	57
58	PTAC Units-4	2020	2,709	541	5	541		2,619	58
59	PTAC Units-4	2021	2,708	541	5	541		2,483	59
60	PTAC Units-4	2021	2,703	541	5	541		2,254	60
61	Install 36000 BTU Heat Pump	2021	6,068		10	607	607	2,124	61
62	2 Five Ton AC Units	2021	11,083	2,217	5	2,217		8,867	62
63	2 AC Units - 300 Hallway	2022	18,731	3,746	5	3,746		12,487	63
64	PTAC Units	2022	4,164	833	5	833		2,853	64
65	PTAC Units-4	2022	3,500	700	5	700		2,042	65
66	PTAC Units-4	2023	3,772	755	5	755		1,886	66
67	PTAC Units-4	2023	3,764	753	5	753		1,757	67
68	New AC Unit - Kitchen	2023	14,640	1,464	10	1,464		3,538	68
69	Install New Service Doors	2023	4,908	491	10	491		1,146	69
70	TOTAL (lines 4 thru 69)		\$ 15,805,958	\$ 117,920		\$ 504,406	\$ 386,486	\$ 7,899,253	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 15,805,958	\$ 117,920		\$ 504,406	\$ 386,486	\$ 7,899,253	1
2	Install New Roof - Bounceback Wing	2023	66,512	6,651	10	6,651		15,519	2
3	PTAC Units-4	2023	3,628	726	5	726		1,331	3
4	PTAC Units-4 With Thermostats	2024	3,401	681	5	681		794	4
5	PTAC Units-4 With Thermostats	2024	3,597	719	5	719		779	5
6	23 New Dry Pipe Sprinkler Heads Installed Throughout	2024	7,266	484	15	484		767	6
7	New Water Heater - Mechanical Room	2024	9,696	970	10	970		1,324	7
8	Install Remainign New Roof - Excluding Bounceback Wing	2024	274,945	22,912	10	27,495	4,583	27,495	8
9	Carport In Front of Facility-Ceiling Repairs	2024	10,980	1,098	10	1,098		1,281	9
10	Replace Drywall-Ceiling Spots Where Sprinklers Leaked	2024	3,500	350	10	350		408	10
11	Repair 5 Leaks in Sprinkler System Throughout Facility	2024	12,761	851	15	851		851	11
12	Install New Carpet Tiles - AL	2025		649	5		(649)		12
13	New Window Treatments - Resident Rooms	2025	9,083	151	5	151		151	13
14	PTAC Units-3	2025	3,501	350	5	350		350	14
15	PTAC Units-4	2025	3,751	188	5	188		188	15
16	20 New Faux Wood Blinds - Resident Rooms	2025	4,506	75	10	75		75	16
17	PTAC Units-4	2025	3,819	64	5	64		64	17
18	New LVT Flooring - Resident Rooms	2025	3,316	55	10	55		55	18
19	Install New 72 HD Channel Com System	2024	32,576	1,357	10	3,258	1,901	3,258	19
20	Install New Water Heater	2025	17,255	431	10	288	(143)	288	20
21	Install New Countertops - Physical Therapy Room	2025	21,585	600	10	360	(240)	360	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	TOTAL (lines 1 thru 33)		\$ 16,301,636	\$ 157,282		\$ 549,220	\$ 391,938	\$ 7,954,591	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	\$ 146,444	\$ 22,254	\$ 22,254	\$	5-15 yrs	\$ 88,435	71
72	Current Year Purchases	126,298	11,380	11,380		5-10 yrs	11,380	72
73	Fully Depreciated Assets	1,019,449					1,019,449	73
74								74
75	TOTALS	\$ 1,292,191	\$ 33,634	\$ 33,634	\$		\$ 1,119,264	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2017 Ford E 350	2017	\$ 57,430	\$	\$	\$	4	\$ 57,430	76
77	Facility	2010 Toyota Corolla	2018	6,500				4	6,500	77
78										78
79										79
80	TOTALS			\$ 63,930	\$	\$	\$		\$ 63,930	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)	\$ 18,223,078	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 190,916	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 582,854	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 391,938	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,137,785	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	2006 Toyota Corolla - 2006	\$ 14,900	\$	\$ 14,900	86
87	2003 GMC G3500 Van - 2006	29,848		29,848	87
88					88
89	Leasehold Imp-AL-	23,777		11,450	89
90					90
91	TOTALS	\$ 68,525	\$	\$ 56,198	91

G. Construction-in-Progress

	Description	Cost	
92	Sprinkler System Work	\$ 5,442	92
93			93
94			94
95		\$ 5,442	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: N/A- Facility Owned
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
9. Option to Buy:
- ☐ YES☐ NO
- Terms: 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: \$2,512
- Description: Medical Equipment \$2,422; Miscellaneous \$90
- (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.

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		595		595
9	TOTALS	\$	\$ 595	\$	\$ 595
10	SUM OF line 9, col. 1 and 2 (e)	\$ 595			

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(3)	hrs	\$	7,907	\$ 617,427	\$	7,907	\$ 617,427	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		2,673	243,492		2,673	243,492	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		11,057	743,971		11,057	743,971	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				537,724		537,724	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	21,637	\$ 1,604,890	\$ 537,724	21,637	\$ 2,142,614	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	\$ 60,070	\$ 251,378	1
2	Cash-Patient Deposits	10,585	10,585	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 313,000)	2,395,419	2,465,219	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	182,403	225,094	6
7	Other Prepaid Expenses	843	843	7
8	Accounts Receivable (owners or related parties)	18,501,722	10,604,357	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 21,151,042	\$ 13,557,476	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		565,321	13
14	Buildings, at Historical Cost	1,846,298	15,429,224	14
15	Leasehold Improvements, at Historical Cost	18,412	872,412	15
16	Equipment, at Historical Cost	728,386	1,356,121	16
17	Accumulated Depreciation (book methods)	(2,066,384)	(9,137,785)	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 (see Schedule 17A)	5,442	707,209	22
23	Other(specify): See Schedule 17A		744,991	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 532,154	\$ 10,537,493	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 21,683,196	\$ 24,094,969	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,209,215	\$ 1,295,967	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,585	10,585	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	160,533	160,533	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		444,495	32
33	Accrued Interest Payable		13,125	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,380,333	\$ 1,924,705	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,590,048	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	47,075	47,075	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 47,075	\$ 6,637,123	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,427,408	\$ 8,561,828	46
47	TOTAL EQUITY(page 18, line 24)	\$ 20,255,788	\$ 15,533,141	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 21,683,196	\$ 24,094,969	48

Facility Name: Parkway Manor
IDPH License ID Number: 0047886
Fiscal Year End: 9/30/2025

Schedule 17A

XV. Balance Sheet

Line 22 Long Term Assets Other (specify):

	Operating	After Consolidation
Land-Assisted Living		56,400
Building-Assisted Living		1,240,254
Reserve for Depr-Building-Assisted Living		(607,214)
Leasehold Improvements-Assisted Living		23,777
Reserve for Depr-Leasehold Improvements-Assisted Living		(11,450)
2006 Toyota Corolla - 2006		14,900
Reserve for Depr-2006 Toyota Corolla - 2006		(14,900)
2003 GMC G3500 Van - 2006		29,848
Reserve for Depr-2003 GMC G3500 Van - 2006		(29,848)
Construction in Progress	5,442	5,442
TOTAL	5,442	707,209

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		527,823
Real Estate Tax Escrow		207,768
Insurance Escrow		2,000
MIP Escrow		7,400
TOTAL		744,991

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 19,214,182	1
2	Restatements (describe):		2
3	Prior Period Adjustments - Liability Settlement Adj	79,898	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 19,294,080	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	961,708	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)	\$ 961,708	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)	\$ 20,255,788	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Parkway Manor

0047886

Report Period Beginning: 10/1/2024

Ending: 9/30/2025

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	\$ 14,926,821	1
2	Discounts and Allowances for all Levels	(128,094)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 14,798,727	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	146,712	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 146,712	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	3,892	12
13	Barber and Beauty Care	2,047	13
14	Non-Patient Meals	525	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	50	16
17	Sale of Drugs	(35)	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	(2,562)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 3,917	23
	D. Non-Operating Revenue		
24	Contributions	101	24
25	Interest and Other Investment Income***	393	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 494	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Ajs Fitness Center	480	28
28a	Gain on Disposal	26,272	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 26,752	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,976,602	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,293,486	31
32	Health Care	5,542,830	32
33	General Administration	2,087,854	33
	B. Capital Expense		
34	Ownership	937,428	34
	C. Ancillary Expense		
35	Special Cost Centers	2,727,574	35
36	Provider Participation Fee	425,722	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,014,894	40
41	Income before Income Taxes (line 30 minus line 40)**	961,708	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 961,708	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 935,311.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	2,143,764.00	45
46	MMAI-Medicaid is the Primary Payer		46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	2,588,881.00	48
49	Medicare Part A	7,694,370.00	49
50	Other-(specify) Medicare Replacement/Managed Care MCA	619,676.00	50
51	Other-(specify) Hospice	4,935.00	51
52	Other-(specify) Assisted Living	811,790.00	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)	\$ 14,798,727	56

SEE ACCOUNTANTS' PREPARATION REPORT

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	1,314	1,690	\$ 85,046	\$ 50.32	1
2	Assistant Director of Nursing	1,918	2,113	101,222	47.90	2
3	Registered Nurses	21,356	23,482	972,786	41.43	3
4	Licensed Practical Nurses	30,906	34,149	1,098,637	32.17	4
5	CNAs & Orderlies	115,202	125,116	2,578,103	20.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,012	1,108	19,803	17.87	9
10	Activity Assistants	10,163	11,068	185,369	16.75	10
11	Social Service Workers	6,051	6,539	134,707	20.60	11
12	Dietician					12
13	Food Service Supervisor	2,418	2,545	56,898	22.36	13
14	Head Cook					14
15	Cook Helpers/Assistants	27,673	29,919	493,390	16.49	15
16	Dishwashers					16
17	Maintenance Workers	4,943	5,415	96,915	17.90	17
18	Housekeepers	15,710	17,045	283,259	16.62	18
19	Laundry	10,236	11,192	184,124	16.45	19
20	Administrator	1,829	2,067	139,585	67.53	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,446	10,293	199,052	19.34	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,918	2,075	34,745	16.74	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	1,991	2,111	69,028	32.70	33
34	TOTAL (lines 1 - 33)	264,086	287,927	\$ 6,732,669 *	\$ 23.38	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	\$ 26,115	L1, C3	35
36	Medical Director	Monthly	7,986	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	13,221	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 47,322		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.

XX. GENERAL INFORMATION:

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

No
- (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	Amount
IL HEALTHCARE ASSOCIATION (IHCA)	7,468
	7,468 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)	4,105
	4,105 Total
- (4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)

IL HEALTHCARE ASSOCIATION (IHCA)	11,573
	11,573 Total
- (5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V.

\$ 35,911 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.

\$ 425,722
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.

\$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 525
- (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?

Yes

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?

Firm Name: RSM US LLP Yes
- (14) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes
- (15) 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. N/A
Attach invoices and a summary of services for all architect and appraisal fees.