



Facility Name & ID Number Highland Oaks

# 0029892 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	50	Skilled (SNF)	50	18,250	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	50	TOTALS	50	18,250	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	2,073	5,194		7,267	8	
9	SNF/PED					9	
10	ICF	2,189	7,389		9,578	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	4,262	12,583		16,845	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.30%

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

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

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

day care; meals and housekeeping for apartment residents

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

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

YES  NO

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

YES  NO

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

Date started 11/07/1985

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

YES  Date \_\_\_\_\_ NO

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

YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided \_\_\_\_\_

Medicare Intermediary \_\_\_\_\_

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: December 31 Fiscal Year: December 31

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

SEE ACCOUNTANTS' COMPILATION REPORT

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
	<b>A. General Services</b>										
1	Dietary	233,955	11,053	4,943	249,951	(3,388)	246,563	(8,263)	238,300		1
2	Food Purchase		109,308		109,308	(1,586)	107,722	(3,869)	103,853		2
3	Housekeeping	62,940	11,662		74,602		74,602		74,602		3
4	Laundry	38,783	7,633		46,416		46,416		46,416		4
5	Heat and Other Utilities			53,099	53,099		53,099		53,099		5
6	Maintenance	97,783	10,812	42,242	150,837		150,837		150,837		6
7	Other (specify):* Waste Removal			9,360	9,360		9,360		9,360		7
8	<b>TOTAL General Services</b>	<b>433,461</b>	<b>150,468</b>	<b>109,644</b>	<b>693,573</b>	<b>(4,974)</b>	<b>688,599</b>	<b>(12,132)</b>	<b>676,467</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			2,000	2,000		2,000		2,000		9
10	Nursing and Medical Records	1,490,437	66,095	5,034	1,561,566		1,561,566	(17,244)	1,544,322		10
10a	Therapy		333	642	975		975		975		10a
11	Activities	63,244	7,208	832	71,284		71,284	(18)	71,266		11
12	Social Services	37,974	426	2,226	40,626		40,626		40,626		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>1,591,655</b>	<b>74,062</b>	<b>10,734</b>	<b>1,676,451</b>		<b>1,676,451</b>	<b>(17,262)</b>	<b>1,659,189</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	102,949			102,949		102,949		102,949		17
18	Directors Fees										18
19	Professional Services			28,984	28,984		28,984	(2,199)	26,785		19
20	Dues, Fees, Subscriptions & Promotions			14,319	14,319	(122)	14,197	(6,796)	7,401		20
21	Clerical & General Office Expenses	73,847	8,182	4,498	86,527		86,527		86,527		21
22	Employee Benefits & Payroll Taxes			500,103	500,103	4,974	505,077		505,077		22
23	Inservice Training & Education			90	90		90		90		23
24	Travel and Seminar			34,291	34,291	122	34,413	(4,451)	29,962		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			39,720	39,720		39,720		39,720		26
27	Other (specify):* Misc Exp & Vol Exp			20,106	20,106	(1)	20,105	(63)	20,042		27
28	<b>TOTAL General Administration</b>	<b>176,796</b>	<b>8,182</b>	<b>642,111</b>	<b>827,089</b>	<b>4,973</b>	<b>832,062</b>	<b>(13,509)</b>	<b>818,553</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,201,912</b>	<b>232,712</b>	<b>762,489</b>	<b>3,197,113</b>	<b>(1)</b>	<b>3,197,112</b>	<b>(42,903)</b>	<b>3,154,209</b>		<b>29</b>

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

Facility Name & ID Number Highland Oaks

#0029892

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			192,195	192,195		192,195	(37,234)	154,961			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds					1	1	(1)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			192,195	192,195	1	192,196	(37,235)	154,961			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		35,202	57,242	92,444		92,444		92,444			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		418		418		418	(418)				41
42	Provider Participation Fee			123,761	123,761		123,761		123,761			42
43	Other (specify):* <b>MPR/Apt Expense</b>		87	100,568	100,655		100,655	(100,655)				43
44	<b>TOTAL Special Cost Centers</b>		35,707	281,571	317,278		317,278	(101,073)	216,205			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,201,912	268,419	1,236,255	3,706,586		3,706,586	(181,211)	3,525,375			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

# 0029892

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$ (17,178)	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,869)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,119)	19		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(493)	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	(18)	11		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(36,741)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(15)	20		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	(50)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(6,781)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(113,947)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (181,211)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (181,211)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Highland Oaks

ID# 0029892

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Apartment Expense	\$ (100,568)	43	1
2	Non-Care Travel Expense	(144)	24	2
3	Vending Expense	(418)	41	3
4	Non-Patient Meals (Wage-Related Costs)	(8,263)	1	4
5	Multi-Purpose Room Expense	(87)	43	5
6	Volunteer Expense	(63)	27	6
7	Rent on Land Paid to Related Party	(1)	34	7
8	Out-of-State Travel	(4,307)	24	8
9	Website Hosting Fees	(30)	19	9
10	Supplies for Day Care Program	(66)	10	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(113,947)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	(8,263)	0	0	0	0	0	0	0	0	0	0	(8,263)	1
2	Food Purchase	(3,869)	0	0	0	0	0	0	0	0	0	0	(3,869)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(12,132)</b>	<b>0</b>	<b>(12,132)</b>	<b>8</b>									
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(17,244)	0	0	0	0	0	0	0	0	0	0	(17,244)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(18)	0	0	0	0	0	0	0	0	0	0	(18)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(17,262)</b>	<b>0</b>	<b>(17,262)</b>	<b>16</b>									
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,199)	0	0	0	0	0	0	0	0	0	0	(2,199)	19
20	Fees, Subscriptions & Promotions	(6,796)	0	0	0	0	0	0	0	0	0	0	(6,796)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(4,451)	0	0	0	0	0	0	0	0	0	0	(4,451)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(63)	0	0	0	0	0	0	0	0	0	0	(63)	27
28	<b>TOTAL General Administration</b>	<b>(13,509)</b>	<b>0</b>	<b>(13,509)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(42,903)</b>	<b>0</b>	<b>(42,903)</b>	<b>29</b>									

## STATE OF ILLINOIS

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2013 Ending:

Summary B

12/31/2013

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(37,234)	0	0	0	0	0	0	0	0	0	0	(37,234)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(1)	0	0	0	0	0	0	0	0	0	0	(1)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(37,235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(37,235)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(418)	0	0	0	0	0	0	0	0	0	0	(418)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(100,655)	0	0	0	0	0	0	0	0	0	0	(100,655)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(101,073)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(101,073)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(181,211)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(181,211)</b>	<b>45</b>

**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
Apostolic Christian Church of Elgin	100					

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	27/34 Land Lease	\$ 1	Apostolic Christian Church of Elgin	100.00%	\$ 1	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1			\$ 1	\$ *	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

# 0029892 Report Period Beginning: 01/01/2013

Ending: 2/31/2013

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

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Highland Oaks

# 0029892

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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



## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Oaks COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0029892

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 2012 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 2012.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ <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 a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

Facility Name & ID Number Highland Oaks

# 0029892 Report Period Beginning:

01/01/2013 Ending:

12/31/2013

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 24,100 B. General Construction Type: Exterior 80% Brick/20% Cedar Frame Steel Number of Stories 1

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

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

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

Eighteen (18) congregate housing units (apartments) are attached to the nursing home. Utilities are separately metered and costs are handled separately

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

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
 3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2					2
3	TOTALS			\$	3

SEE ACCOUNTANTS' COMPILATION 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	49	1985	1985	\$ 1,990,264	\$ 49,757	40	\$ 49,757	\$	\$ 1,409,422	4
5		1986	1986	10,064	252	40	252		6,923	5
6		1987	1987	67,246	1,681	40	1,681		44,548	6
7		1988	1988	91,817	2,295	40	2,295		58,528	7
8	1	1999	1999	74,929	1,873	40	1,380	(493)	21,088	8
<b>Improvement Type**</b>										
9	Land Improvements - General Land Improvement:		1985	21,667		15			21,667	9
10	Land Improvements - General Land Improvement:		1986	4,800		15			4,800	10
11	Land Improvements - General Land Improvement:		1989	2,069		15			2,069	11
12	Land Improvements - General Land Improvement:		1990	590		15			590	12
13	Land Improvements - Court Yard		1992	13,298		15			13,298	13
14	Land Improvements - Front Court Yard		1997	15,126		15			15,126	14
15	Land Improvements - Sidewalk to Parking Lot		2005	5,315	354	15	354		2,982	15
16	Land Improvements - Timber Landscap		2009	4,100	410	10	410		1,777	16
17	Land Improvements - Retaining Walls		2009	7,300	365	20	365		1,551	17
18	Land Improvements - Landscaping & Court Yard		2010	1,800	180	10	180		615	18
19	Land Improvements - Storm Water Structure & Piping for Downspout:		2010	12,477	499	25	499		1,705	19
20	Land Improvements - Concrete Patio Outside New Activity Room		2011	2,025	135	15	135		360	20
21	Land Improvements - Fencing Around New Activity Room Patio		2011	3,018	377	8	377		943	21
22	Land Improvements - Landscaping Around New Activity Room Patio		2011	4,560	456	10	456		1,140	22
23	Land Improvements - New Asphalt Driveway & Parking Lot		2012	44,914	5,614	8	5,614		8,889	23
24	Land Improvements - Concrete Sidewalks at Building Entrance		2012	9,527	635	15	635		1,006	24
25	Land Improvements - Landscaping at Building's Front Entrance		2012	6,388	639	10	639		1,011	25
26	Building Improvements - General Building Improvement:		1987	8,669		20			8,669	26
27	Building Improvements - General Building Improvement:		1988	28,461		20			28,461	27
28	Building Improvements - General Building Improvement:		1989	500		20			500	28
29	Building Improvements - General Building Improvement:		1990	6,091		20			6,091	29
30	Building Improvements - General Building Improvement:		1991	6,846		20			6,846	30
31	Building Improvements - Air Conditioner		1992	13,749		20			13,749	31
32	Building Improvements - Light Fixtures		1992	1,331		20			1,331	32
33	Building Improvements - RPZ Valve		1994	885	44	20	44		857	33
34	Building Improvements - Curtains		1995	1,944		10			1,944	34
35	Building Improvements - Carpet On Walls		1995	6,262		10			6,262	35
36	Building Improvements - Wallpaper		1995	3,703		10			3,703	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Highland Oaks

# 0029892

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

**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	Building Improvements - Carpeting Office	1995	\$ 1,344	\$	10	\$	\$	\$ 1,344	37
38	Building Improvements - Drapes In Lobby	1996	594		10			594	38
39	Building Improvements - Carpeting Lobby	1996	5,853		10			5,853	39
40	Building Improvements - Sound System Lobby	1996	809	40	20	40		712	40
41	Building Improvements - Code Alert	1997	1,164		10			1,164	41
42	Building Improvements - Patio Door	1998	2,100	105	20	105		1,654	42
43	Building Improvements - Automatic Door	1998	2,029	101	20	101		1,579	43
44	Building Improvements - Cabinets	1999	699	35	20	35		515	44
45	Building Improvements - Carpeting 2 Offices	1999	1,325	66	20	66		977	45
46	Building Improvements - Dining Room Blinds	1999	656	33	20	33		466	46
47	Building Improvements - Garbage Disposal	2000	1,975	99	20	99		1,342	47
48	Building Improvements - Faucets	2001	2,372	119	20	119		1,501	48
49	Building Improvements - Grease Trap	2001	3,769	189	20	189		2,387	49
50	Building Improvements - Door Shades	2001	562	28	20	28		346	50
51	Building Improvements - Damper	2001	710	36	20	36		432	51
52	Building Improvements - Door for PT Room	2001	600	30	20	30		363	52
53	Building Improvements - Drapes for Employee Dining Room	2002	653	33	20	33		387	53
54	Building Improvements - Drapes for Residents Rooms	2002	1,307	65	20	65		768	54
55	Building Improvements - Electromagnetic Front Doors	2003	1,717	86	20	86		937	55
56	Building Improvements - Air Conditioning	2003	3,100	155	20	155		1,615	56
57	Building Improvements - Fire Dampers	2003	2,160	108	20	108		1,098	57
58	Building Improvements - Steam Table Restoration	2004	3,700	185	20	185		1,835	58
59	Building Improvements - Hot Water Coil Replacement	2004	3,408	171	20	171		1,676	59
60	Building Improvements - Activity Room Shelving	2004	1,850	93	20	93		910	60
61	Building Improvements - Exit Door Alarms at Service Entrance	2004	994	50	20	50		472	61
62	Building Improvements - Smoke Detectors w/ Office Window	2004	953	48	20	48		441	62
63	Building Improvements - Hot Water Heaters	2005	8,650	433	20	433		3,856	63
64	Building Improvements - Fire Doors and Wiring	2005	3,230	161	20	161		1,346	64
65	Building Improvements - 3 Wings Security Door Systems	2005	6,600	330	20	330		2,695	65
66	Building Improvements - Duct Detectors	2005	1,167	58	20	58		472	66
67	Building Improvements - Smoke Dampers	2005	4,607	230	20	230		1,862	67
68	Building Improvements - Smoke Detectors	2005	5,159	258	20	258		2,063	68
69	Building Improvements - RN Station Cabinets and Counters	2006	12,127	808	15	808		6,131	69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 2,559,678	\$ 69,719		\$ 69,226	\$ (493)	\$ 1,748,244	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Highland Oaks

**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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,559,678	\$ 69,719		\$ 69,226	\$ (493)	\$ 1,748,244	1
2	Building Improvements - RN Station Carpeting	2006	3,700		5			3,700	2
3	Building Improvements - Elevator Motor	2008	3,846	192	20	192		1,042	3
4	Building Improvements - Generator	2008	2,511	460	5	460		2,511	4
5	Building Improvements - RN Station Cabinets	2009	7,350	490	15	490		2,368	5
6	Building Improvements - Wood Room Doors	2009	8,669	578	15	578		2,745	6
7	Building Improvements - Elevator Pump Motor & Soft Start	2010	5,399	270	20	270		1,035	7
8	Building Improvements - New Tub for Residents	2010	14,963	748	20	748		2,868	8
9	Building Improvements - Upgrade Anslu System & Rewire Hood	2010	5,669	567	10	567		1,842	9
10	Building Improvements - Relocate 5 & Furnish 5 A/C Condensing	2010	36,336	2,422	15	2,422		7,873	10
11	Building Improvements - Drapes / Coverings for Resident Rooms	2010	2,532	506	5	506		1,561	11
12	Building Improvements - Drapes / Coverings for Resident Rooms	2011	3,129	626	5	626		1,825	12
13	Building Improvements - New Activity Room Sound System	2011	15,382	1,538	10	1,538		4,102	13
14	Building Improvements - New Activity Room Vinyl Flooring	2011	18,937	1,894	10	1,894		5,050	14
15	Building Improvements - New Activity Room Blinds & Window C	2011	4,581	916	5	916		2,443	15
16	Building Improvements - Internal Sewer Line Replacement	2011	9,611	481	20	481		1,201	16
17	Building Improvements - Attic Smoke Walls & Wood Doors	2012	12,000	800	15	800		1,533	17
18	Building Improvements - Sprinkler System Update	2013	3,567	297	10	297		297	18
19	Building Improvements - Kitchen A/C & Compressor	2013	13,552	452	15	452		452	19
20	Building Improvements - Fire Alarm Panel Replacement	2013	23,000	958	10	958		958	20
21	Building Improvements - Activity Room Automatic Door	2013	5,660	189	10	189		189	21
22	Building Improvements - RN Station Leak	2013	4,650	58	20	58		58	22
23	Building Improvements - Living Room Carpeting	2013	2,524	84	5	84		84	23
24	Building Improvements - Replace Windows & Labor	2005	28,966	724	40	724		6,266	24
25	Building Improvements - Replace Windows & Labor	2006	24,955	624	40	624		4,575	25
26	Building Improvements - Fire Protection System	2011	113,422	4,537	25	4,537		12,098	26
27	Building Improvements - New Activity Room Shell Construction	2011	161,499	4,037	40	4,037		10,767	27
28	Building Improvements - New Activity Room Carpentry & Millwo	2011	120,857	8,057	15	8,057		21,486	28
29	Building Improvements - New Activity Room Aluminum Doors	2011	7,070	354	20	354		943	29
30	Building Improvements - New Activity Room Plumbing & Radiant	2011	14,299	953	15	953		2,542	30
31	Building Improvements - New Activity Room Roofing	2011	8,398	840	10	840		2,239	31
32	Building Improvements - New Activity Room Electrical System	2011	62,500	3,472	18	3,472		9,259	32
33	Building Improvements - New Activity Room Painting	2011	12,723	2,545	5	2,545		6,786	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,321,935	\$ 110,388		\$ 109,895	\$ (493)	\$ 1,870,942	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Oaks

**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	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 3,321,935	\$ 110,388		\$ 109,895	\$ (493)	\$ 1,870,942	1
2	Building Improvements - New Activity Room Accordian Door	2011	5,892	589	10	589		1,571	2
3	Building Improvements - New Activity Room HVAC System	2011	42,670	2,845	15	2,845		7,586	3
4	Building Improvements - New Activity Room Cabinets	2011	30,808	2,054	15	2,054		5,477	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,401,305	\$ 115,876		\$ 115,383	\$ (493)	\$ 1,885,576	34

SEE ACCOUNTANTS' COMPILATION 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	\$ 257,860	\$ 28,639	\$ 28,639	\$	/10/12/15/18	\$ 117,524	71
72	Current Year Purchases	29,206	4,478	4,478		3/5/12	4,478	72
73	Fully Depreciated Assets	276,313	2,828	2,828		5/10	276,313	73
74								74
75	TOTALS	\$ 563,379	\$ 35,945	\$ 35,945	\$		\$ 398,315	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	Van - Care Related Use	2006 Ford E-350 Van	2006	\$ 36,327	\$ 3,633	\$ 3,633	\$	10	\$ 27,851	76
77										77
78										78
79										79
80	TOTALS			\$ 36,327	\$ 3,633	\$ 3,633	\$		\$ 27,851	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)	\$ 4,001,011	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 155,454	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 154,961	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (493)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,311,742	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	Apartments-1986/1991/1999/2006/09	\$ 976,558	\$ 24,414	\$ 580,110	86
87	Land Improvements-1986/90/91/2012	85,352	2,722	71,102	87
88	Equipment-1986/90/91/96/98/99/2006	49,538	1,031	43,524	88
89	Building Improvements-99-03/06-13	115,095	7,017	34,730	89
90	Van-30% Non-Care Related-2006	15,569	1,557	11,936	90
91	TOTALS	\$ 1,242,112	\$ 36,741	\$ 741,402	91

G. Construction-in-Progress

	Description	Cost	
92	Apartment Renovations	\$ 166,969	92
93			93
94			94
95		\$ 166,969	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**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								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12. \_\_\_\_\_ /2014 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2015 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized \_\_\_\_\_  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental?  YES  NO

16. Rental Amount for movable equipment: \$ \_\_\_\_\_ Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		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	<b>TOTALS</b>	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

**D. NUMBER OF CNAs TRAINED**

<b>COMPLETED</b>		
1. From this facility		
2. From other facilities (f)		
<b>DROP-OUTS</b>		
1. From this facility		
2. From other facilities (f)		
<b>TOTAL TRAINED</b>		

(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' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 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	39-2	visits				4,870		4,870	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2/39-3	# of prescrpts		5,836	57,242	2,036	5,836	59,278	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>Personal Supplies</u>	39-2					28,296		28,296	13
14	<b>TOTAL</b>			\$	5,836	\$ 57,242	\$ 35,202	5,836	\$ 92,444	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' COMPILATION REPORT

Facility Name & ID Number Highland Oaks# 0029892Report Period Beginning: 01/01/2013Ending: 12/31/2013

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 202,668	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>4,412</u> )	207,856		3
4	Supply Inventory (priced at <u>cost</u> )	18,252		4
5	Short-Term Investments	688,666		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Construction in Progress</u>	166,969		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,284,411	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	4,578,311		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	664,812		16
17	Accumulated Depreciation (book methods)	(3,059,060)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	107,987		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Capital in Insurance Groups</u>	97,908		23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 2,389,958	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 3,674,369	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 279,438	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	127,496		30
31	Accrued Taxes Payable (excluding real estate taxes)	4,705		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	1,901		34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accrued Work Comp Expense</u>	23,448		36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 436,988	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 436,988	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 3,237,381	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 3,674,369	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>3,172,182</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>3,172,182</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	65,199	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>65,199</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>3,237,381</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks# 0029892Report Period Beginning: 01/01/2013Ending: 12/31/2013

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,417,254	1
2	Discounts and Allowances for all Levels	(156,680)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 3,260,574</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care	3,560	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 3,560</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
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	4,313	14
15	Telephone, Television and Radio	7	15
16	Rental of Facility Space		16
17	Sale of Drugs	58,582	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	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 62,902</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	148,612	24
25	Interest and Other Investment Income***	53,602	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 202,214</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Other Revenues</b>	242,535	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 242,535</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 3,771,785</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	693,573	31
32	Health Care	1,676,451	32
33	General Administration	827,089	33
<b>B. Capital Expense</b>			
34	Ownership	192,195	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	193,517	35
36	Provider Participation Fee	123,761	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 3,706,586</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>65,199</b>	<b>41</b>
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 65,199</b>	<b>43</b>

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 695,300	44
45	Private Pay - Net Inpatient Revenue	2,560,397	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>Personal Supplies</u>	4,877	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 3,260,574</b>	<b>49</b>

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

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

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

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number Highland Oaks

# 0029892

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

**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	997	1,143	\$ 59,047	\$ 51.66	1
2	Assistant Director of Nursing	2,008	2,088	75,152	35.99	2
3	Registered Nurses	18,281	19,548	533,294	27.28	3
4	Licensed Practical Nurses	5,052	5,519	138,818	25.15	4
5	CNAs & Orderlies	47,585	50,756	622,494	12.26	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,907	2,111	27,107	12.84	8
9	Activity Director	1,937	2,088	32,200	15.42	9
10	Activity Assistants	2,451	2,641	31,044	11.75	10
11	Social Service Workers	2,060	1,495	37,974	25.40	11
12	Dietician					12
13	Food Service Supervisor	1,967	2,088	39,233	18.79	13
14	Head Cook					14
15	Cook Helpers/Assistants	15,493	16,597	186,459	11.23	15
16	Dishwashers					16
17	Maintenance Workers	3,693	4,178	97,783	23.40	17
18	Housekeepers	6,532	7,207	62,940	8.73	18
19	Laundry	2,823	3,056	38,783	12.69	19
20	Administrator	1,786	2,088	102,949	49.31	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	3,511	3,941	71,695	18.19	23
24	Clerical	262	294	2,152	7.32	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Nursing Secretary</u>	1,257	1,367	17,347	12.69	33
34	TOTAL (lines 1 - 33)	119,602	128,205	\$ 2,176,471 *	\$ 16.98	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	91	\$ 4,943	1-3	35
36	Medical Director	12	2,000	9-3	36
37	Medical Records Consultant	12	822	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	91	3,392	10-3	39
40	Physical Therapy Consultant	5	309	10a-3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	3	333	10a-3	43
44	Activity Consultant	16	832	11-3	44
45	Social Service Consultant	24	2,226	12-3	45
46	Other(specify) <u>Dental Consultant</u>	10	820	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	264	\$ 15,677		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				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
David G. Stieglitz	Administrator	0	\$ 102,949	Workers' Compensation Insurance	\$ 79,302	IDPH License Fee	\$	
				Unemployment Compensation Insurance		Advertising: Employee Recruitment	1,289	
				FICA Taxes	165,610	Health Care Worker Background Check	(56)	
				Employee Health Insurance	166,505	(Indicate # of checks performed <u>3</u> )		
				Employee Meals	4,974	Patient Background Checks	26 300	
				Illinois Municipal Retirement Fund (IMRF)*		QuickBooks Fees/Periodicals/Adobe	816	
				Employee Life Insurance	2,155	Trade Associations/MPLC/Treasury Dept	3,379	
				Employee Pension Expense	64,239	Anti-Virus Subscription/Bulk Mail Permit	728	
				Employee Health Services	5,129	Bank Fees/City of Elgin/Buying Club	940	
				Employee Relations	17,163	Newsletter/Advertising/Sec of State	6,801	
						Less: Public Relations Expense	(638)	
						Non-allowable advertising	(6,158)	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 102,949	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 505,077		\$ 7,401		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
	\$					\$	Out-of-State Travel	\$
							David Stieglitz, Adm. - Leading Age	(2,707)
							David Steffen, DES - Windmill Software	(1,600)
							In-State Travel	
							Vehicle Expense	480
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	Seminar Expense	33,933
							Less: Non-Care Vehicle Expense	(144)
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 29,962

C. Professional Services		
Vendor/Payee	Type	Amount
Borhart Spellmeyer & Company	CPA - Cost Report & 990	\$ 8,430
Polsinelli Shughart/TD Chase	Attorney/Gen Matters/Collection	2,045
American United Life	Pension	310
MDIAchieve	Medical Records Software	4,093
MCC Technology	Network Support	5,500
DirecTV	Satellite Television	2,119
KonicaMinolta	Copier Service & Support	1,389
QuickBooks/Intuit	Direct Deposit/e-File	3,071
Information Controls	Time & Attendance	1,145
Windmill Software	Preventive Maintenance	314
A Small Orange	Web Hosting	30
Lighthouse	Compliance Reporting	538
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 28,984

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

# 0029892

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? no
- (2) Are there any dues to nursing home associations included on the cost report? yes  
If YES, give association name and amount. Leading Age, 1172; Life Services Network, 2216
- (3) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? yes  
What was the average life used for new equipment added during this period? 7
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 43,719 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? no  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 123,761  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 4,974 Has any meal income been offset against related costs? no Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation
  - a. Are there costs included for out-of-state travel? yes  
If YES, attach a complete explanation.
  - b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_
  - c. What percent of all travel expense relates to transportation of nurses and patients? 0
  - d. Have vehicle usage logs been maintained? 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? yes
  - g. Does the facility transport residents to and from day training? no**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? no  
Firm Name: \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? n/a  
Attach invoices and a summary of services for all architect and appraisal fees.

Page 3, Schedule V, Line 7, Other

Expenses related to removal of general waste \$ 9,360

Page 3, Schedule V, Line 27, Other Expenses

Loss on Retirement of Assets \$ 20,042  
Volunteer Expense 63  
Land Rent Paid to Related Party 1

Column 4 Total 20,106

Volunteer Expense on Page 5A, Non-Allowable Expense (63)

**RECLASSIFICATIONS:**

Land Rent Paid to Related Party From Line 27 Col 5 to Line 34 Col 5 (1)

Column 8, Adjusted Total \$ 20,042

Page 4, Schedule V, Line 43, Other Expenses

Apartment Expense \$ 100,568  
Multi-Purpose Room Expense 87

Column 4 Total 100,655

Apartment Expense - Page 5A - Non-Allowable Expense (100,568)

Multi-Purpose Room Expense - Page 5A - Non-Allowable Expense (87)

Column 8, Adjusted Total \$ -

**Pages 3 & 4, Schedule V, Column 5 Reclassifications**

Reclassify Staff Meals <u>From</u> Line 1, Dietary Wages	\$ (3,388)
Reclassify Staff Meals <u>From</u> Line 2, Meal Costs	(1,586)
Reclassify Staff Meals <u>To</u> Line 22, Employee Benefits	4,974
Reclassify Payment Related To Land Rent <u>From</u> Line 27, Other	(1)
Reclassify Payment Related To Land Rent <u>To</u> Line 34, Rent Facility & Grounds	1
Reclassify Employee Fingerprinting Net Credit <u>From</u> Line 24, Travel & Seminar	122
Reclassify Employee Fingerprinting Net Credit <u>To</u> Line 20, Dues, Fees, Subscriptions	<u>(122)</u>
Net Effect Of All Reclassifications	<u><u>\$ -</u></u>

Page 19, Schedule XVII, Line 28, Other Revenues

<u>Account</u>		
8050 Apartment Income	\$	239,134
8026 Miscellaneous Non-Operating		2,012
8023 Vending Income		597
8020 Cookbook Sales		486
6902 Activity Income		206
6911 Miscellaneous Operating		<u>100</u>
	<u>\$</u>	<u>242,535</u>

Notes:

Vending Expense is already adjusted out of Sch. V, Line 41.  
 Apartment Expense is already adjusted out of Sch. V, Line 43.  
 Other Revenues, as detailed above, have not been offset against expenses on Schedule V.

Page 20, Schedule XVIII, Line 34, Salary & Wage Reconciliation

Total Wages Reported on Page 20, Line 34, Column 3	\$	2,176,471
Dietary Wages Allocated to Non-Patient Meals, as per Adjustment on Page 5A		8,263
RN Wages Allocated to Day Care Program, as per Adjustment on Page 5		<u>17,178</u>
Total Salary / Wages Reported on Page 4, Line 45, Column 1	<u>\$</u>	<u>2,201,912</u>

Page 21, Schedule XIX, Section D, Pension Expense

Pension Costs For Owners and Related Parties	\$	-
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Pension Costs For All Other Employees

64,239  
\$ 64,239

Note - 52 employees were covered under the pension plan for the year 2013.

**Page 19, Schedule XVII, Line 25, Interest Income**

Interest income was not offset against interest expense, as there was no interest expense incurred during 2013.

**Attachment to Page 15, Schedule XIII**

Nurse assistants were not trained in Basic Nurse Assistant courses during the reporting period due to our policy to hire nursing assistants who are currently enrolled in a Basic Nurse Assistant Training program or are already listed on the Illinois Nurse Assistant Registry. Our facility had ten (10) nurse assistants leave employment during 2013 and all replacements met the above requirement.

**Attachment to Page 23, Schedule XX, General Information # 14**

A portion of the building consists of 18 independent congregate living units. Costs are allocated to this portion of the building on the basis of square footage, exact costs (if able to be determined), and provider estimates of service costs.

**Attachment to Page 23, Schedule XX, General Information # 16a**

From September 17-19, 2013, David Steffen, Director of Environmental Services, attended software training in Nashville, Tennessee. The training was conducted by Windmill Software and included training on Worxhub, Windmill's Preventive Maintenance software product. The costs related to this out-of-state travel have been adjusted out of the cost report.

From October 27-30, 2013, David Stieglitz, Administrator, attended the annual meeting of Leading Age, formerly the American Association of Homes and Services for the Aging. The meeting was held in Dallas, TX, and included topics on staff retention, new initiatives in long-term care, best practices, and culture change. The costs related to this out-of-state travel have been adjusted out of the cost report.

**2013 Board of Directors and Officers:**

Robert Schambach, President  
Morris Young, Vice-President

251 Brookside Drive, Elgin, IL 60123  
8261 S. Mayfield Road, DeKalb, IL 60115

Don Heiniger, Treasurer  
Eric Schieler, Secretary  
Tim Kellenberger  
Matthew Kinsinger  
Boyd Metzger  
Les Schambach

38W644 Arrowmaker Pass, Elgin, IL 60124  
1403 Blume Drive, Elgin, IL 60124  
9N975 Meadow Drive, Elgin, IL 60124  
35W995 Boncosky Road, West Dundee, IL 60118  
1440 N. State Parkway, 17C, Chicago, IL 60610  
402 Tenth Court, St. Charles, IL 60174

Board President Robert Schambach is the owner of Schambach Construction, Inc. In that capacity, he performed some renovation work for the facility in 2013, consisting of overseeing the updating of our independent living wing's common areas.

Tim Kellenberger is the owner of Kellenberger Electric, Inc. (KEI). KEI completed some electrical work in connection with the updating of the independent living wing. This included adding can lights and sconce lights in the corridors.

Matthew Kinsinger is a co-owner of Steffen & Strahm Construction. Steffen & Strahm provided some building material and lumber for the renovation of the independent living wing.

**Apostolic Christian Resthaven**  
**2013 Cost Report**  
**Seminar Expense (Support for Page 21, Section G)**  
**Facility # 0029892**

<b>Name</b>	<b>Title</b>	<b>Date</b>	<b>City</b>	<b>State</b>	<b>Seminar Title</b>	<b>Sponsor</b>	<b>Cost</b>
All Staff		1/1/2013	Elgin	IL	Monthly Inservice Training	Silverchair Learning	\$ 3,330
Deborah Harvel Jill Anliker Andie Garcia	CNA CNA CNA	1/20/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 300
Deborah Harvel Jessica Hayes Ivan Nieves Helen Webster	CNA CNA CNA CNA	2/1/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 325
Cynthia Domingo	CNA	3/1/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 75
Rose O'Malley Beth Barry	Dietary Aide CNA	4/1/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 175
Pramoda Dasika	RN	4/2/2013	Elgin	IL	Name Plate	Balsis Awards & Engraving	\$ 13
Kyle Miller Lisa Paulson	Dietary Aide ADC Coordinator	5/1/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 175
Dana Pickens	RN	5/18/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	\$ 12
Dana Pickens	RN	6/3/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 65
Angela Kotschi	SS Designee	7/1/2013	Elgin	IL	Name Plate	Balsis Awards & Engraving	\$ 7
Angela Kotschi	SS Designee	7/1/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 75
All Staff		7/12/2013	Elgin	IL	Fire Ext Demo	Fox Valley Fire & Safety	\$ 400
Lisa Paulson	ADC Coordinator	7/26/2013	Elgin	IL	Name Plate	Balsis Awards & Engraving	\$ 14
All Staff		7/27/2013	Elgin	IL	Fire Ext Demo	Fox Valley Fire & Safety	\$ 375
Kimberly Lacunza	CNA	10/1/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 100

Apostolic Christian Resthaven  
 2013 Cost Report  
 Seminar Expense (Support for Page 21, Section G)  
 Facility # 0029892

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
All Staff		10/18/2013	Elgin	IL	Drug Testing	Insight Drug Abuse Testing	\$ 201
Nurses		10/28/2013	Elgin	IL	Electronic Charting	Matrix	\$ 59
Maria Steffen Karen Huerta Karla Orozco	RN CNA CNA	11/1/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 300
Nurses		11/13/2013	Elgin	IL	Electronic Charting	Matrix	\$ 33
Kathy Neuman	RN, DON	11/18/2013	Elgin	IL	Name Plate	Balsis Awards & Engraving	\$ 13
Kathy Neuman	RN, DON	12/2/2013	Elgin	IL	Physical	Provena St. Joseph Hopt	\$ 100
<b>EMPLOYEE TRAINING TOTAL:</b>							<b>\$ 6,147</b>
David Stieglitz	Administrator	1/16/2013	Elgin	IL		Leading Age	\$ 99
David Stieglitz	Administrator	2/21/2013	Elgin	IL	Illinois' Move to Managed Care	LSN	\$ 114
David Stieglitz	Administrator	4/30-5/3/2013	Chicago	IL	LSN Annual Convention Seminar - Hotel - Food	LSN	\$ 1,198
David Stieglitz	Administrator	10/27-30/2013	Dallas	TX	Leading Age Annual Convention Seminar - Hotel - Food	Leading Age	\$ 2,707
<b>ADMINISTRATIVE TOTALS:</b>							<b>\$ 4,118</b>
David Steffen	Env. Svc Director	4/30-5/3/2013	Chicago	IL	LSN Annual Convention Seminar - Hotel - Food	LSN	\$ 161
David Steffen	Env. Svc Director	6/13/2013	Oakbrook Terrace	IL	Facilities Management	Fred Pryor Seminars	\$ 440
David Steffen	Env. Svc Director	10/25/2013	Nashville	TN	Worxhub Users' Conference	Worxhub	\$ 1,600
<b>ENVIRONMENTAL SERVICES TOTAL:</b>							<b>\$ 2,201</b>

**Apostolic Christian Resthaven**  
**2013 Cost Report**  
**Seminar Expense (Support for Page 21, Section G)**  
**Facility # 0029892**

<b>Name</b>	<b>Title</b>	<b>Date</b>	<b>City</b>	<b>State</b>	<b>Seminar Title</b>	<b>Sponsor</b>	<b>Cost</b>
Sue Sneed	RN, ADON	1/15/2013	Elgin	IL	Successful Falls Management Risk Factors & Assessment	Healthcare Info Network, Inc.	\$ 129
Sue Sneed	RN, ADON	1/15/2013	Elgin	IL	Successful Falls Management Interdisciplinary Interventions	Healthcare Info Network, Inc.	\$ 129
Pramoda Dasika	LPN	2/20/2013	Elgin	IL	NUR-220, NUR-222, NUR-224	Elgin Community College	\$ 1,050
Jan Mogler	RN	2/21/2013	Arlington Heights	IL	Psychopharmacology	CMI Education Institute, Inc.	\$ 90
Virginia Scappino	DON	2/21/2013	Elgin	IL	Illinois' Move to Managed Care	LSN	\$ 114
Jean Jablonski Rebecca Artner Nicole Butcher	RN RN LPN	4/3/2013	Crystal Lake	IL	Food, Mood & Cognition	INR	\$ 237
Pramoda Dasika	LPN	5/3/2013	Schaumburg	IL	Food, Mood & Cognition	INR	\$ 84
Mary Braun Jan Mogler	RN RN	4/26/2013	Arlington Heights	IL	Psychopharmacology: What You Need to Know Today About Psychiatric Medications	CMI Education Institute	\$ 199
Sue Sneed Karen Erickson Shari Anatra Eileen Cowell Gretchen Hagerman Eileen Feuser	ADON RN CNA RN RN RN	4/30-5/3/2013	Chicago	IL	LSN Annual Convention Seminar - Hotel - Food	LSN	\$ 4,136
All Nursing Staff		5/23/2013	Elgin	IL	Fall Reduction Program	Empira	\$ 700
Gretchen Hagerman	RN	6/1/2013	DeKalb	IL	Concpts, Iss & Interpersn Strat	Northern IL University	\$ 989
Sue Sneed Mary Braun Tonya Sauer Pramoda Dasika Tiffany Weiby	ADON RN RN LPN LPN	7/23/2013	Hoffman Estates	IL	Challenging Geriatric Behaviors	PESI Healthcare	\$ 900
Sue Sneed	ADON	6/25/2013	Oak Brook	IL	III. Summit on Antimicrobial Stewardship	IDPH	\$ 73

**Apostolic Christian Resthaven**  
**2013 Cost Report**  
**Seminar Expense (Support for Page 21, Section G)**  
**Facility # 0029892**

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Pramoda Dasika	RN	8/7/2013	Schaumburg	IL	IL Mastering Lab Interpretation & the Implications for Patient Care	PESI Healthcare	\$ 180
Gretchen Hagerman	RN	9/1/2014	DeKalb	IL	Gerontological Nursing	Northern IL University	\$ 659
Tonya Sauer	RN	9/5/2013	Oakbrook	IL	Excelling as a Manager or Supervisor	SkillPath Seminars	\$ 99
Sue Sneed Tonya Sauer	ADON	9/25-27/2013	Chicago	IL	Directions 2013 Electronic Charting	Matrix	\$ 1,424
Martha Gathman Tiffany Weiby	RN LPN	9/27/2013	Schaumburg	IL	Skin & Wound Care	PESI Healthcare	\$ 360
All Nursing Staff					AIMS Training Video		\$ 150
Dana Pickens	RN	12/10/2013	Calumet	IN	Nurs Fam & Groups Nursing Informatics Community & Public Hlth	(ONLINE) Purdue University	\$ 3,255
Gretchen Hagerman	RN	12/31/2013	DeKalb	IL	Nursng Res & Evidncd-based Pract Genetics & Human Genomics Nursing Informatics	Northern IL University	\$ 1,681
Pramoda Dasika	RN	12/31/2013	DeKalb	IL	Concepts Professional Nursing Genetics & Human Genomics Gerontological Nursing	Northern IL University	\$ 3,361
<b>NURSE TOTAL:</b>							<b>\$ 19,999</b>
Bethany Schmidgall Cynthia Domingo	Director of Food Svc Relief Cook	2/28/2013	Elgin	IL	Food Sanitation Course	Merchant Safe Food Handlers Corp	\$ 250
Bethany Schmidgall	Director of Food Svc	4/25/2013	St. Charles	IL	Spring 2013 IANFP Workshop	Assn of Nutrition and Food Service	\$ 66
Bethany Schmidgall	Director of Food Svc	4/30-5/3/2013	Chicago	IL	LSN Annual Convention Seminar - Hotel - Food	LSN	\$ 749
Bethany Schmidgall	Director of Food Svc	6/19/13	St. Charles	IL	Membership	Assn of Nutrition and Food Service	\$ 145
<b>DIETARY TOTALS:</b>							<b>\$ 1,210</b>

Apostolic Christian Resthaven  
 2013 Cost Report  
 Seminar Expense (Support for Page 21, Section G)  
 Facility # 0029892

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Donna Warren	Activity Director	1/9/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 26
Donna Warren	Activity Director	2/13/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 26
Donna Warren	Activity Director	3/13/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 26
Donna Warren	Activity Director	4/10/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 26
Donna Warren	Activity Director	5/8/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 26
Donna Warren	Activity Director	6/1/2013	Naperville	IL	Annual Dues	FRAPA	\$ 50
Donna Warren	Activity Director	6/18/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 26
Donna Warren	Activity Director	10/9/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 26
Donna Warren	Activity Director	4/10/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 26

ACTIVITY TOTAL: \$ 258

SEMINAR EXPENSE GRAND TOTAL: \$ 33,933