

Facility Name & ID Number Highland Oaks

0029892 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	2,301	6,802		9,103	8	
9	SNF/PED					9	
10	ICF	2,541	4,955		7,496	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	4,842	11,757		16,599	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.95%

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)

Adult Day Care; Meals & 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

Facility Name & ID Number

Highland Oaks

0029892

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	238,861	15,371	4,774	259,006	(3,974)	255,032	255,032			1
2	Food Purchase		108,288		108,288	(1,726)	106,562	(4,233)	102,329		2
3	Housekeeping	58,147	12,157		70,304		70,304		70,304		3
4	Laundry	39,648	8,957		48,605		48,605		48,605		4
5	Heat and Other Utilities			66,283	66,283		66,283		66,283		5
6	Maintenance	93,985	13,110	51,014	158,109		158,109		158,109		6
7	Other (specify):* Waste Removal			10,146	10,146		10,146		10,146		7
8	TOTAL General Services	430,641	157,883	132,217	720,741	(5,700)	715,041	(4,233)	710,808		8
	B. Health Care and Programs										
9	Medical Director			2,000	2,000		2,000		2,000		9
10	Nursing and Medical Records	1,609,945	104,177	4,540	1,718,662		1,718,662	(18,760)	1,699,902		10
10a	Therapy		5		5		5		5		10a
11	Activities	84,616	8,937	840	94,393		94,393	(12)	94,381		11
12	Social Services	33,971	329	2,484	36,784		36,784		36,784		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,728,532	113,448	9,864	1,851,844		1,851,844	(18,772)	1,833,072		16
	C. General Administration										
17	Administrative	137,973			137,973		137,973		137,973		17
18	Directors Fees										18
19	Professional Services			40,188	40,188		40,188	(2,299)	37,889		19
20	Dues, Fees, Subscriptions & Promotions			12,501	12,501		12,501	(1,717)	10,784		20
21	Clerical & General Office Expenses	74,797	7,965	4,371	87,133		87,133		87,133		21
22	Employee Benefits & Payroll Taxes			502,030	502,030	5,700	507,730		507,730		22
23	Inservice Training & Education			520	520		520		520		23
24	Travel and Seminar			25,217	25,217		25,217	(2,482)	22,735		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			23,083	23,083		23,083		23,083		26
27	Other (specify):* Misc Exp & Vol Exp			8,803	8,803	(1)	8,802	(8,337)	465		27
28	TOTAL General Administration	212,770	7,965	616,713	837,448	5,699	843,147	(14,835)	828,312		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,371,943	279,296	758,794	3,410,033	(1)	3,410,032	(37,840)	3,372,192		29

*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: 01/01/2014 Ending: 12/31/2014

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	
	D. Ownership											
30	Depreciation			219,281	219,281		219,281	(57,539)	161,742			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	TOTAL Ownership			219,281	219,281	1	219,282	(57,540)	161,742			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		30,392		30,392		30,392		30,392			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		1,125		1,125		1,125	(1,125)				41
42	Provider Participation Fee			166,323	166,323		166,323		166,323			42
43	Other (specify):* MPR/Apt Expense		133	142,046	142,179		142,179	(142,179)				43
44	TOTAL Special Cost Centers		31,650	308,369	340,019		340,019	(143,304)	196,715			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,371,943	310,946	1,286,444	3,969,333		3,969,333	(238,684)	3,730,649			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: 01/01/2014

Ending: 12/31/2014

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	\$ (18,734)	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(4,233)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,239)	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	(12)	11		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(57,046)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,502)	27		18
19	Entertainment				19
20	Contributions	(5,086)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(1,717)	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	(147,622)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (238,684)		\$	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	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (238,684)		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Highland Oaks

ID# 0029892

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Apartment Expense	\$ (88,491)	43	1
2	Non-Care Related Travel Expense	(90)	24	2
3	Vending Expense	(1,125)	41	3
4	Multi-Purpose Room Expense	(133)	43	4
5	Volunteer Expense	(1,749)	27	5
6	Rent On Land Paid To Related Party	(1)	34	6
7	Out-Of-State Travel	(2,392)	24	7
8	Website Hosting Fees	(60)	19	8
9	Supplies For Adult Day Care Program	(26)	10	9
10	Investment Management Fees	(8,781)	43	10
11	Market Depreciation On Investments	(44,774)	43	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(147,622)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,233)	0	0	0	0	0	0	0	0	0	0	(4,233)	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	TOTAL General Services	(4,233)	0	(4,233)	8									
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(18,760)	0	0	0	0	0	0	0	0	0	0	(18,760)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(12)	0	0	0	0	0	0	0	0	0	0	(12)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(18,772)	0	(18,772)	16									
	C. General Administration													
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	(2,299)	0	0	0	0	0	0	0	0	0	0	(2,299)	19
20	Fees, Subscriptions & Promotions	(1,717)	0	0	0	0	0	0	0	0	0	0	(1,717)	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	(2,482)	0	0	0	0	0	0	0	0	0	0	(2,482)	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):*	(8,337)	0	0	0	0	0	0	0	0	0	0	(8,337)	27
28	TOTAL General Administration	(14,835)	0	(14,835)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(37,840)	0	(37,840)	29									

STATE OF ILLINOIS

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2014 Ending:

Summary B

12/31/2014

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)	
	D. Ownership													
30	Depreciation	(57,539)	0	0	0	0	0	0	0	0	0	0	(57,539)	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	TOTAL Ownership	(57,540)	0	0	0	0	0	0	0	0	0	0	(57,540)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(1,125)	0	0	0	0	0	0	0	0	0	0	(1,125)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(142,179)	0	0	0	0	0	0	0	0	0	0	(142,179)	43
44	TOTAL Special Cost Centers	(143,304)	0	0	0	0	0	0	0	0	0	0	(143,304)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(238,684)	0	0	0	0	0	0	0	0	0	0	(238,684)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)
1	V	27/34 Land Lease	\$ 1	Apostolic Christian Church Of Elgin	100.00%	\$ 1	\$
2	V	27 Charitable Donation	5,000	Apostolic Christian Church Of Elgin	100.00%	5,000	
3	V						
4	V						
5	V						
6	V						
7	V						
8	V						
9	V						
10	V						
11	V						
12	V						
13	V						
14	Total		\$ 5,001			\$ 5,001	\$ *

* 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: 01/01/2014 Ending: 12/31/2014

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: 01/01/2014

Ending: 2/31/2014

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:

01/01/2014

Ending:

12/31/2014

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**					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							\$	\$			\$						
2																	
3																	
4																	
5																	
	Working Capital																
6																	
7																	
8																	
9	TOTAL Facility Related						\$	\$			\$						
	B. Non-Facility Related*																
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$	\$			\$						

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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2013 report.		\$			1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$			2
3. Under or (over) accrual (line 2 minus line 1).		\$			3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$			4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$			7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009 _____	8	FOR BHF USE ONLY		
	2010 _____	9	13	FROM R. E. TAX STATEMENT FOR 2013 \$	13
	2011 _____	10	14	PLUS APPEAL COST FROM LINE 5 \$	14
	2012 _____	11	15	LESS REFUND FROM LINE 6 \$	15
	2013 _____	12	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

2013 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 2013 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 2013.

	(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.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ <u>_____</u>	\$ <u>_____</u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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:

01/01/2014 Ending:

12/31/2014

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:

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

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	\$	\$ 1,459,179	4
5			1986	1986	10,064	252	40	252		7,175	5
6			1987	1987	67,246	1,681	40	1,681		46,229	6
7			1988	1988	91,817	2,295	40	2,295		60,824	7
8	1		1999	1999	74,929	1,873	40	1,380	(493)	22,468	8
	Improvement Type**										
9		Building Improvements - Replace Windows & Labor		2005	28,966	724	40	724		6,990	9
10		Building Improvements - Replace Windows & Labor		2006	24,955	624	40	624		5,199	10
11		Building Improvements - Fire Protection System		2011	113,422	4,537	25	4,537		16,635	11
12		Building Improvements - New Activity Room Shell Construction		2011	161,499	4,037	40	4,037		14,804	12
13		Building Improvements - New Activity Room Carpentry & Millwork		2011	120,857	8,057	15	8,057		29,543	13
14		Building Improvements - New Activity Room Aluminum Door:		2011	7,070	354	20	354		1,296	14
15		Building Improvements - New Activity Room Plumbing & Radianl		2011	14,299	953	15	953		3,495	15
16		Building Improvements - New Activity Room Roofing		2011	8,398	839	10	839		3,079	16
17		Building Improvements - New Activity Room Electrical System		2011	62,500	3,472	18	3,472		12,732	17
18		Building Improvements - New Activity Room Painting		2011	12,723	2,545	5	2,545		9,330	18
19		Building Improvements - New Activity Room Accordion Door		2011	5,892	589	10	589		2,160	19
20		Building Improvements - New Activity Room HVAC System		2011	42,670	2,845	15	2,845		10,430	20
21		Building Improvements - New Activity Room Cabinets		2011	30,808	2,054	15	2,054		7,531	21
22		Land Improvements - General Land Improvement:		1985	21,667		15			21,667	22
23		Land Improvements - General Land Improvement:		1986	4,800		15			4,800	23
24		Land Improvements - General Land Improvement:		1989	2,069		15			2,069	24
25		Land Improvements - General Land Improvement:		1990	590		15			590	25
26		Land Improvements - Court Yard		1992	13,298		15			13,298	26
27		Land Improvements - Front Court Yard		1997	15,126		15			15,126	27
28		Land Improvements - Sidewalk To Parking Lot		2005	5,315	354	15	354		3,337	28
29		Land Improvements - Timber Landscap		2009	4,100	410	10	410		2,187	29
30		Land Improvements - Retaining Walls		2009	7,300	365	20	365		1,916	30
31		Land Improvements - Landscaping & Court Yard		2010	1,800	180	10	180		795	31
32		Land Improvements - Storm Water Structure & Piping For Downspout:		2010	12,477	499	25	499		2,204	32
33		Land Improvements - Concrete Patio Outside New Activity Room:		2011	2,025	135	15	135		495	33
34		Land Improvements - Fencing Around New Activity Room Patie		2011	3,018	377	8	377		1,320	34
35		Land Improvements - Landscaping Around New Activity Room Patie		2011	4,560	456	10	456		1,596	35
36		Land Improvements - New Asphalt Driveway & Parking Lot		2012	44,914	5,614	8	5,614		14,504	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 & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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	Land Improvements - Concrete Sidewalks At Building Entrance	2012	\$ 9,527	\$ 635	15	\$ 635	\$	\$ 1,641	37
38	Land Improvements - Landscaping At Building's Front Entrance	2012	6,387	639	10	639		1,650	38
39	Land Improvements - Monument Sign	2014	4,950	165	15	165		165	39
40	Land Improvements - Parking Lot Sealcoating & Stripping	2014	4,770	398	2	398		398	40
41	Building Improvements - General Building Improvements	1987	8,669		20			8,669	41
42	Building Improvements - General Building Improvements	1988	28,461		20			28,461	42
43	Building Improvements - General Building Improvements	1989	500		20			500	43
44	Building Improvements - General Building Improvements	1990	6,091		20			6,091	44
45	Building Improvements - General Building Improvements	1991	6,846		20			6,846	45
46	Building Improvements - Air Conditioner	1992	13,749		20			13,749	46
47	Building Improvements - Light Fixtures	1992	1,331		20			1,331	47
48	Building Improvements - RPZ Valve	1994	885	28	20	28		885	48
49	Building Improvements - Curtains	1995	1,944		10			1,944	49
50	Building Improvements - Carpet On Walls	1995	6,262		10			6,262	50
51	Building Improvements - Wallpaper	1995	3,703		10			3,703	51
52	Building Improvements - Sound System Lobby	1996	809	40	20	40		753	52
53	Building Improvements - Code Alert	1997	1,164		10			1,164	53
54	Building Improvements - Patio Door	1998	2,100	105	20	105		1,759	54
55	Building Improvements - Automatic Door	1998	2,029	101	20	101		1,681	55
56	Building Improvements - Cabinets	1999	699	35	20	35		550	56
57	Building Improvements - Carpeting 2 Offices	1999	1,325	66	20	66		1,043	57
58	Building Improvements - Dining Room Blinds	1999	656	33	20	33		499	58
59	Building Improvements - Garbage Disposal	2000	1,975	99	20	99		1,441	59
60	Building Improvements - Faucets	2001	2,372	119	20	119		1,620	60
61	Building Improvements - Grease Trap	2001	3,769	188	20	188		2,575	61
62	Building Improvements - Door Shades	2001	562	28	20	28		374	62
63	Building Improvements - Damper	2001	710	36	20	36		468	63
64	Building Improvements - Door For PT Room	2001	600	30	20	30		393	64
65	Building Improvements - Drapes For Employee Dining Room	2002	653	33	20	33		419	65
66	Building Improvements - Drapes For Residents Rooms	2002	1,307	65	20	65		833	66
67	Building Improvements - Electromagnetic Front Doors	2003	1,717	86	20	86		1,023	67
68	Building Improvements - Air Conditioner	2003	3,100	155	20	155		1,770	68
69	Building Improvements - Fire Dampers	2003	2,160	108	20	108		1,206	69
70	TOTAL (lines 4 thru 69)		\$ 3,143,220	\$ 99,070		\$ 98,577	\$ (493)	\$ 1,906,869	70

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

0029892

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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	Totals from Page 12A, Carried Forward		\$ 3,143,220	\$ 99,070		\$ 98,577	\$ (493)	\$ 1,906,869	1
2	Building Improvements - Steam Table Restoration	2004	3,700	185	20	185		2,020	2
3	Building Improvements - Hot Water Coil Replacement	2004	3,408	170	20	170		1,846	3
4	Building Improvements - Activity Room Shelving	2004	1,850	93	20	93		1,002	4
5	Building Improvements - Exit Door Alarms At Service Entrance	2004	994	50	20	50		522	5
6	Building Improvements - Smoke Detectors With Office Window	2004	953	50	20	50		488	6
7	Building Improvements - Hot Water Heaters	2005	8,650	433	20	433		4,289	7
8	Building Improvements - Fire Doors And Wiring	2005	3,230	161	20	161		1,507	8
9	Building Improvements - 3 Wings Security Door Systems	2005	6,600	330	20	330		3,025	9
10	Building Improvements - Duct Detectors	2005	1,167	58	20	58		530	10
11	Building Improvements - Smoke Dampers	2005	4,607	230	20	230		2,092	11
12	Building Improvements - Smoke Detectors	2005	5,159	258	20	258		2,321	12
13	Building Improvements - RN Station Cabinets & Counters	2006	12,127	808	15	808		6,939	13
14	Building Improvements - RN Station Carpeting	2006	3,700		5			3,700	14
15	Building Improvements - Elevator Motor	2008	3,846	192	20	192		1,234	15
16	Building Improvements - Generator	2008	2,511		5			2,511	16
17	Building Improvements - RN Station Cabinets	2009	7,350	490	15	490		2,858	17
18	Building Improvements - Wood Room Doors	2009	8,669	578	15	578		3,323	18
19	Building Improvements - Elevator Pump Motor & Soft Start	2010	5,399	270	20	270		1,305	19
20	Building Improvements - New Tub For Residents	2010	14,963	748	20	748		3,616	20
21	Building Improvements - Upgrade Ansul System & Rewire Hood	2010	5,669	567	10	567		2,409	21
22	Building Improvements - Relocate 5 & Furnish 5 A/C Condensing	2010	36,336	2,422	15	2,422		10,295	22
23	Building Improvements - Drapes / Coverings For Residents Rooms	2010	2,532	506	5	506		2,067	23
24	Building Improvements - Drapes / Coverings For Residents Rooms	2011	3,129	626	5	626		2,451	24
25	Building Improvements - New Activity Room Sound System	2011	15,382	1,538	10	1,538		5,640	25
26	Building Improvements - New Activity Room Vinyl Flooring	2011	18,937	1,894	10	1,894		6,944	26
27	Building Improvements - New Activity Room Blinds & Window C	2011	4,581	916	5	916		3,360	27
28	Building Improvements - Internal Sewer Line Replacement	2011	9,611	481	20	481		1,682	28
29	Building Improvements - Attic Smoke Walls & Wood Doors	2012	12,000	800	15	800		2,333	29
30	Building Improvements - Sprinkler System Update	2013	3,567	357	10	357		654	30
31	Building Improvements - Kitchen A/C & Compressor	2013	13,552	903	15	903		1,355	31
32	Building Improvements - Fire Alarm Panel Replacement	2013	23,000	2,300	10	2,300		3,258	32
33	Building Improvements - Activity Room Automatic Door	2013	5,660	566	10	566		755	33
34	TOTAL (lines 1 thru 33)		\$ 3,396,059	\$ 118,050		\$ 117,557	\$ (493)	\$ 1,995,200	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	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 12B, Carried Forward		\$ 3,396,059	\$ 118,050		\$ 117,557	\$ (493)	\$ 1,995,200	1
2	Building Improvements - RN Station Leak	2013	4,650	233	20	233		291	2
3	Building Improvements - Living Room Carpeting	2013	2,524	505	5	505		589	3
4	Building Improvements - Water Heaters Replacement	2014	10,600	1,060	10	1,060		1,060	4
5	Building Improvements - Mechanical Door Restrictor For Elevator	2014	3,131	235	10	235		235	5
6	Building Improvements - Dining Room - Carpentry & Millwork	2014	13,919	619	15	619		619	6
7	Building Improvements - Dining Room - Acoustical Ceiling	2014	1,500	125	8	125		125	7
8	Building Improvements - Dining Room - Vinyl Tile Flooring	2014	8,346	556	10	556		556	8
9	Building Improvements - Dining Room - LED Can Lights & Lighti	2014	5,825	388	10	388		388	9
10	Building Improvements - Admin Offices - Window	2014	1,200	8	39	8		8	10
11	Building Improvements - Admin Offices - Carpentry & Millwork &	2014	52,599	877	15	877		877	11
12	Building Improvements - Admin Offices - Acoustical Ceiling	2014	2,528	79	8	79		79	12
13	Building Improvements - Admin Offices - Cabinets	2014	17,044	284	15	284		284	13
14	Building Improvements - Admin Offices - Countertops	2014	10,104	168	15	168		168	14
15	Building Improvements - Admin Offices - Light Fixtures & Electri	2014	6,800	170	10	170		170	15
16	Building Improvements - Admin Offices - Carpeting	2014	4,628	231	5	231		231	16
17	Building Improvements - Admin Offices - Wood Doors & Frames	2014	2,151	36	15	36		36	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	TOTAL (lines 1 thru 33)		\$ 3,543,608	\$ 123,624		\$ 123,131	\$ (493)	\$ 2,000,916	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	\$ 238,542	\$ 27,386	\$ 27,386	\$	/10/12/15/18	\$ 105,336	71
72	Current Year Purchases	40,036	3,586	3,586		3/10/12/15	3,586	72
73	Fully Depreciated Assets	311,781	4,006	4,006		3/5/2010	311,781	73
74								74
75	TOTALS	\$ 590,359	\$ 34,978	\$ 34,978	\$		\$ 420,703	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	\$ 31,484	76
77										77
78										78
79										79
80	TOTALS			\$ 36,327	\$ 3,633	\$ 3,633	\$		\$ 31,484	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)	\$ 4,170,294	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 162,235	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 161,742	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)	\$ 2,453,103	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-86/91/99/06/09	\$ 976,558	\$ 24,414	\$ 604,524	86
87	Land Improvements-86/90/91/12/14	85,882	2,767	73,868	87
88	Equipment-86/90/91/96/98/99/06/14	98,615	6,345	49,870	88
89	Building Improvements-99-03/06-14	262,347	21,963	56,692	89
90	Van-30% Non-Care Related-2006	15,569	1,557	13,493	90
91	TOTALS	\$ 1,438,971	\$ 57,046	\$ 798,447	91

G. Construction-in-Progress

	Description	Cost	
92	Lobby/Corridor Renovation	\$ 85,576	92
93			93
94			94
95		\$ 85,576	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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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

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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <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>2. CLASSROOM PORTION:</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>3. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1		
2	Licensed Speech and Language Development Therapist		hrs							2		
3	Licensed Recreational Therapist		hrs							3		
4	Licensed Physical Therapist		hrs							4		
5	Physician Care		visits							5		
6	Dental Care		visits							6		
7	Work Related Program		hrs							7		
8	Habilitation		hrs							8		
9	Pharmacy	39-2	# of prescrpts	2,419	30,392				2,419	30,392	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10	
11	Academic Education		hrs								11	
12	Other (specify):										12	
13	Other (specify):										13	
14	TOTAL			\$	30,392	\$	\$		2,419	\$	30,392	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: 01/01/2014Ending: 12/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

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	\$ 359,230	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>13,162</u>)	307,752		3
4	Supply Inventory (priced at <u>cost</u>)	23,333		4
5	Short-Term Investments			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>	85,576		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 775,891	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	249,743		12
13	Land			13
14	Buildings, at Historical Cost	4,868,395		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	740,870		16
17	Accumulated Depreciation (book methods)	(3,257,959)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	239,525		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Capital In Insurance Groups</u>	150,153		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,990,727	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,766,618	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 295,110	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	160,911		30
31	Accrued Taxes Payable (excluding real estate taxes)	8,916		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	12,631		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)	\$ 477,568	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 477,568	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,289,050	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,766,618	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,237,381	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,237,381	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	51,669	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)	\$ 51,669	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)	\$ 3,289,050	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 3,484,901	1
2	Discounts and Allowances for all Levels	(250,168)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,234,733	3
B. Ancillary Revenue			
4	Day Care	25,019	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 25,019	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	4,529	14
15	Telephone, Television and Radio	5	15
16	Rental of Facility Space		16
17	Sale of Drugs	38,235	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	3,475	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 46,244	23
D. Non-Operating Revenue			
24	Contributions	388,708	24
25	Interest and Other Investment Income***	26,119	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 414,827	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenues	300,179	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 300,179	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,021,002	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	720,741	31
32	Health Care	1,851,844	32
33	General Administration	837,448	33
B. Capital Expense			
34	Ownership	219,281	34
C. Ancillary Expense			
35	Special Cost Centers	173,696	35
36	Provider Participation Fee	166,323	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,969,333	40
41	Income before Income Taxes (line 30 minus line 40)**	51,669	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 51,669	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 734,678	44
45	Private Pay - Net Inpatient Revenue	2,500,055	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,234,733	49

* 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: 01/01/2014

Ending: 12/31/2014

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	1,942	2,088	\$ 75,550	\$ 36.18	1
2	Assistant Director of Nursing	1,844	2,088	72,725	34.83	2
3	Registered Nurses	19,461	20,958	580,172	27.68	3
4	Licensed Practical Nurses	4,653	5,109	133,257	26.08	4
5	CNAs & Orderlies	50,169	53,781	684,174	12.72	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,865	2,106	27,364	12.99	8
9	Activity Director	2,480	2,822	53,592	18.99	9
10	Activity Assistants	2,515	2,693	31,024	11.52	10
11	Social Service Workers	1,944	2,101	33,971	16.17	11
12	Dietician					12
13	Food Service Supervisor	1,918	2,088	40,708	19.50	13
14	Head Cook					14
15	Cook Helpers/Assistants	15,307	16,746	198,153	11.83	15
16	Dishwashers					16
17	Maintenance Workers	3,625	3,948	93,985	23.81	17
18	Housekeepers	5,538	6,076	58,147	9.57	18
19	Laundry	2,788	3,028	39,648	13.09	19
20	Administrator	1,833	2,088	137,973	66.08	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	3,697	3,998	74,797	18.71	23
24	Clerical					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>	1,238	1,388	17,970	12.95	33
34	TOTAL (lines 1 - 33)	122,817	133,106	\$ 2,353,210 *	\$ 17.68	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	98	\$ 4,774	1-3	35
36	Medical Director	8	2,000	9-3	36
37	Medical Records Consultant	12	821	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	86	2,879	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	840	11-3	44
45	Social Service Consultant	28	2,484	12-3	45
46	Other(specify)				46
47	<u>Dental Consultant</u>	11	840	10-3	47
48					48
49	TOTAL (lines 35 - 48)	259	\$ 14,638		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-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	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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. Life Services Network - \$3,473
- (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? 12
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 39,301 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. \$ 166,323
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? yes 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. \$ 5,700 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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. yes
Attach invoices and a summary of services for all architect and appraisal fees.

Page 3, Schedule V, Line 7, Other

Expenses related to removal of general waste	\$ 10,146
--	-----------

Page 3, Schedule V, Line 27, Other Expenses

Charitable Donation	\$ 5,086
Volunteer Expense	1,749
Fines and Penalties	1,502
Loss on Retirement of Assets	465
Land Rent Paid to Related Party	<u>1</u>

Column 4 Total	8,803
----------------	-------

Charitable Donations on Page 5, Non-Allowable Expense	(5,086)
Volunteer Expense on Page 5A, Non-Allowable Expense	(1,749)
Fines and Penalties on Page 5, Non-Allowable Expense	(1,502)

RECLASSIFICATIONS:

Land Rent Paid to Related Party From Line 27 Col 5 to Line 34 Col 5	<u>(1)</u>
---	------------

Column 8, Adjusted Total	<u>\$ 465</u>
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Page 4, Schedule V, Line 43, Other Expenses

Apartment Expense	\$ 88,491
Market Depreciation On Investments	44,774
Investment Management Fees	8,781
Multi-Purpose Room Expense	<u>133</u>

Column 4 Total	142,179
----------------	---------

Apartment Expense - Page 5A - Non-Allowable Expense	(88,491)
Market Depreciation On Investments - Page 5A - Non-Allowable Expense	(44,774)

Investment Management Fees - Page 5A - Non-Allowable Expense	(8,781)
Multi-Purpose Room Expense - Page 5A - Non-Allowable Expense	<u>(133)</u>

Column 8, Adjusted Total	<u><u>\$ -</u></u>
--------------------------	--------------------

Pages 3 & 4, Schedule V, Column 5 Reclassifications

Reclassify Staff Meals <u>From</u> Line 1, Dietary Wages	\$ (3,974)
Reclassify Staff Meals <u>From</u> Line 2, Meal Costs	(1,726)
Reclassify Staff Meals <u>To</u> Line 22, Employee Benefits	5,700

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	<u>1</u>

Net Effect Of All Reclassifications	<u><u>\$ -</u></u>
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Page 19, Schedule XVII, Line 25, Interest Income

Interest income was not offset against interest expense, as there was no interest expense incurred during 2014.

Page 19, Schedule XVII, Line 28, Other Revenues

<u>Account</u>		
8050	Apartment Income	\$ 247,852
8029	Market Appreciation On Investments	49,535
8026	Miscellaneous Non-Operating	653
8023	Vending Income	1,114
8020	Cookbook Sales	240
6902	Activity Income	100
6911	Miscellaneous Operating	<u>685</u>
		<u>\$ 300,179</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	\$ 2,353,210
RN Wages Allocated to Day Care Program, as per Adjustment on Page 5	<u>18,733</u>
Total Salary / Wages Reported on Page 4, Line 45, Column 1	<u>\$ 2,371,943</u>

Page 21, Schedule XIX, Section C, Legal Expense

Invoice		Allowable
Date	Payee	Description Of Services
		Amount
7/11/2014	Polsinelli PC	\$ 1,772

resident discharge matters

9/19/2014 Polsinelli PC Resident discharge matters and related hearings and
communications with state, facility, and family members 3,015

10/10/2014 Polsinelli PC Resident discharge matters and related hearings and
communications with state, facility, and family members 553

Total: \$ 5,340

Page 21, Schedule XIX, Section D, Pension Expense

Pension Costs For Owners and Related Parties	\$ -
Pension Costs For All Other Employees	<u>56,089</u>
	<u>\$ 56,089</u>

Note - 55 employees were covered under the pension plan for the year 2014.

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 13 nurse assistants leave employment during 2014 and all replacements met the above requirement.

Attachment to Page 23, Schedule XX, General Information # 12

Employees are hired for a specific department and specific job. However, an employee may cross departments and is paid for those hours worked in that department. Wage costs are allocated based on hours worked in each department.

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 October 18-22, 2014, 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 Nashville, TN, 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.

2014 Board of Directors and Officers:

HFS 3745 (N-4-99)

IL478-2471

Boyd Metzger, President	1440 N. State Parkway, 17C, Chicago, IL 60610
Mo Young, Vice-President	8261 S. Mayfield Road, DeKalb, IL 60115
Matt Kinsinger, Secretary	35W995 Boncosky Road, West Dundee, IL 60118
Matt Schambach, Treasurer	8701 S. Rood Road, Kingston, IL 60145
Don Heiniger	38W644 Arrowmaker Pass, Elgin, IL 60124
Les Schambach	402 Tenth Court, St. Charles, IL 60174
Dave Martin	24107 W. Grant Highway, Marengo, IL 60152

Matt Kinsinger is a co-owner of Steffen & Strahm Construction. Steffen & Strahm provided some building material and lumber for the renovation in the front lobby area.

Apostolic Christian Resthaven
 2014 Cost Report
 Seminar Expense (Support for Page 21, Section G)
 Facility # 0029892

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Kathy Neuman	DON	1/29/2014	Schaumburg	IL	CMS Increases Survey Focus on Dementia Care	Healthcare Information Network	\$ 179
Sue Sneed	ADON	1/29/2014	Schaumburg	IL	CMS Increases Survey Focus on Dementia Care	Healthcare Information Network	179
Kathy Neuman	DON	1/23/2014	Elgin	IL	Webinar -- Waiting to Comply: A Perilous Strategy	Leading Age	90
Kathy Neuman	DON	1/26/2014	Naperville	IL	DON in the LTC Certification	LSN	650
Kathy Neuman	DON	1/29/2014	Elgin	IL	Webinar -- Coding & Documentation for Long-Term Care	HC Pro	199
Kathy Neuman	DON	3/11/2014	Elgin	IL	Medical Abbreviations & Acronyms	BarCharts, Inc.	6
Kathy Neuman	DON	3/11/2014	Elgin	IL	ICD-10-CM Official Guidelines for Coding & Reporting 2014	US Dept of Health & Human Services	16
Kathy Neuman	DON	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	583
Sue Sneed	ADON	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	583
Karen Erickson	RN	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	582
Martha Gathman	RN	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	582
Dana Pickens	RN	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	582
Liza Garcia	CNA	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	582
Angelica Vieyra	CNA	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	582
Kathy Neuman	DON	4/1/2014	Elgin	IL	Webinar -- A Difficult "Act" To Follow	Leading Age Illinois	99
Mary Braun	RN	4/21/2014	Chicago	IL	Dealing with Personality Clashes at Work	Skillpath Training	149
Tonya Sauer	RN	4/21/2014	Chicago	IL	Dealing with Personality Clashes at Work	Skillpath Training	149
Kathy Neuman	DON	4/26/2014	Elgin	IL	Webinar -- MDS Basics Part 2	Healthcare Information Network	65
Eileen Feuser	RN	4/26/2014	Elgin	IL	Webinar -- MDS Basics Part 2	Healthcare Information Network	64
Kathy Neuman	DON	5/1/2014	Skokie	IL	The Arts & Aging	Mather Lifeways	75
Tonya Sauer	RN	5/1/2014	Skokie	IL	The Arts & Aging	Mather Lifeways	75
Gretchen Hagerman	RN	5/1/2014	DeKalb	IL	Alternations in Biological Syst	Northern IL University	2,000
Dana Pickens	RN	5/1/2015	Calumet	IN	NUR 394, 397, 498, 388, 483, 451 BSN	(ONLINE) Purdue University	2,000
Kathy Neuman	DON	6/1/2014	Elgin	IL	Membership	Assn of Professionals in Infection Control & Edidemiology	200
Eileen Cowell	RN	7/24/2014	Schaumburg	IL	Tender Words, Tough Times, Skills in Communicating	INR	81
Jean Jablonski	RN	7/24/2014	Schaumburg	IL	Tender Words, Tough Times, Skills in Communicating	INR	81
Mary Jacob	RN	7/24/2014	Schaumburg	IL	Tender Words, Tough Times, Skills in Communicating	INR	81
Jan Mogler	RN	7/2/2014	Rockford	IL	RUGS IV 48 Grouper	Leading Age IL	124
Eileen Feuser	RN	7/2/2014	Rockford	IL	RUGS IV 48 Grouper	Leading Age IL	123
Jan Mogler	RN	11/5/2014	Elgin	IL	Webinar -- MDS 3.0 Interviewing Revisited:	Leading Age IL	50
Kathy Neuman	DON	12/18/2014	Elgin	IL	Webinar -- MDS for Administrators & DONs	Healthcare Information Network	129
Kathy Neuman	DON	12/18/2014	Schaumburg	IL	New State Operations Manual -- Changes You Need to Know	Healthcare Information Network	179
Kathy Neuman	DON	12/31/2014	Schaumburg	IL	IL Skin & Wound Care	PESI	160
NURSE TOTAL:							\$ 11,278
David Stieglitz	Administrator	1/23/2014	Elgin	IL	Webinar - Waiting to Comply: A Perilous Strategy	Leading Age	\$ 90
David Stieglitz	Administrator	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	915
David Stieglitz	Administrator	10/18-22/2014	Nashville	TN	Leading Age Annual Convention (Seminar, Hotel, Food)	Leading Age	2,392
ADMINISTRATIVE TOTALS:							\$ 3,397

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Angela Kotschi	SS Designee	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	\$ 403
SOCIAL SERVICES TOTAL:							\$ 403
Donna Warren	Activity Director	1/29/2014	Schaumburg	IL	CMS Increases Survey Focus on Dementia Care	Healthcare Information Network	\$ 179
Donna Warren	Activity Director	1/9/2013	Naperville	IL	Mileage for Monthly Meeting	FRAPA	26
Donna Warren	Activity Director	2/12/2014	Naperville	IL	Mileage for Monthly Meeting	FRAPA	12
Donna Warren	Activity Director	4/16/2014	Naperville	IL	Mileage for Monthly Meeting	FRAPA	26
Donna Warren	Activity Director	5/14/2014	Naperville	IL	Mileage for Monthly Meeting	FRAPA	26
Donna Warren	Activity Director	7/2/2014	Naperville	IL	Annual Dues	FRAPA	50
Donna Warren	Activity Director	9/10/2014	Naperville	IL	Mileage for Monthly Meeting	FRAPA	25
Donna Warren	Activity Director	10/8/2014	Naperville	IL	Mileage for Monthly Meeting	FRAPA	26
Donna Warren	Activity Director	11/5/2014	Elgin	IL	Webinar -- MDS 3.0 Interviewing Revisited: Timely Tips and Tech	Leading Age IL	50
Donna Warren	Activity Director	11/12/2014	Naperville	IL	Mileage for Monthly Meeting	FRAPA	32
ACTIVITY TOTAL:							\$ 452
Bethany Schmidgall	Director of Food Svc	1/29/2014	Elgin	IL	Webinar -- New 2013 FDA Food Code	Assn of Nutrition and Food Service	\$ 25
Bethany Schmidgall	Director of Food Svc	4/30-5/2/2014	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	403
Nasreen Aslam	Cook	6/18/2014	Elgin	IL	Food Sanitation Course	Merchant Safe Food Handlers Corp	80
Bethany Schmidgall	Director of Food Svc	6/24/2014	St. Charles	IL	Membership	Assn of Nutrition and Food Service	155
Erika Ardito	Cook/Server	9/12/2014	Elgin	IL	Food Sanitation Course	Elgin Community College	159
DIETARY TOTALS:							\$ 822
All Staff		1/1/2014	Elgin	IL	Monthly Inservice Training	Silverchair Learning	\$ 3,596
Karla Perea	CNA	2/9/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Melissa Butler	CNA	2/9/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Tommie Gardner	CNA	2/9/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Joe Young	Dietary Aide	2/9/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Erin Kelly	CNA	2/9/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Raysean Hill	CNA	2/9/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Mary Jakob	RN	2/13/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	13
Yasmine Acevedo	CNA	3/3/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	100
Mary Jacob	RN	3/3/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	100
Marissa Chapman	CNA	3/3/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	100
Angela Samples	RN	4/1/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	100
Kathy Neuman	DON	4/2/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	5
Esmeralda Castro	Dietary Aide	5/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Richard Tovar	Dietary Aide	5/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Karen Raduenzel-Moore	CNA	5/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	115

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Angela Samples	RN	5/19/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	13
Tamara Wheatley	RN	5/19/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	13
All Staff		5/19/2014	Elgin	IL	Drug Testing	Insight Drug Abuse Testing	201
All Staff		5/21/2014	Elgin	IL	Employee Policy & Procedures Binders & Badge Holders	Warehouse Direct	75
Warren Krup	CNA	5/27/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	9
Esperanza Martinez	CNA	6/2/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	103
Tamara Wheatley	RN	6/2/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	103
Emily Ortiz	CNA	6/2/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	102
Melissa Flores	CNA	6/2/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	102
Warren Krup	Dir Env Svc	6/9/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	8
Barb Steffen	Office Mgr	6/9/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	8
Vicki Kellenberger	Business Mgr	6/9/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	8
Sue Sneed	ADON	6/23/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	6
Warren Krup	Dir Env Svc	7/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Lauren Roos	Dietary Aide	7/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Jan Sodt	Housekeeper	7/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Angela Kotschi	Social Svc Designee	7/8/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	9
All Staff		7/15/2014	Elgin	IL	Fire Ext Demo	Fox Valley Fire & Safety	375
All Staff		7/25/2014	Elgin	IL	Fire Ext Demo	Fox Valley Fire & Safety	375
Alandra Carter	Dietary Aide	8/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	103
Juliana Villicana	CNA	8/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	103
Merry Slough	CNA	8/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	102
Mylicia Jones	CNA	8/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	102
Erika Ardito	Dietary Aide	10/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	105
Tiffany Sexton	CNA	10/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	105
Manny Estrada	CNA	9/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Sandra Padilla	CNA	9/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	95
Sandra Cannone	Dietary Aide	9/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	95
Catherine Pelzman	CNA	11/3/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	117
Martha Espinoza	CNA	11/3/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	117
Sarah Woods	CNA	11/3/2014	Elgin	IL	Physical	Provena St. Joseph Hopt	117
Lisa Paulsen	ADC	11/12/2014	Elgin	IL	Name Plate	Balsis Awards & Engraving	6
All Staff		11/16/2014	Elgin	IL	Drug Testing	Insight Drug Abuse Testing	183
Leslie Ramirez	CNA	12/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Yenifer Vargas	CNA	12/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Sondra Newfield	Housekeeper	12/1/2014	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	105
EMPLOYEE TRAINING TOTAL:							\$ 8,564
GRAND TOTAL TRAINING & EDUCATION:							\$ 24,916