



Facility Name & ID Number ROLLING HILLS MANOR

# 0025239 Report Period Beginning: 11/01/2013 Ending: 10/31/2014

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 \_\_\_\_\_

	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	115	Skilled (SNF)	115	41,975	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	115	TOTALS	115	41,975	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	15,201	10,186	12,902	38,289	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,201	10,186	12,902	38,289	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.22%

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)

NONE

F. Does the facility maintain a daily midnight census?

YES

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

YES  NO

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 9 / 01 / 1979

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

YES  Date 9/01/1979 NO

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

YES  NO  If YES, enter number of beds certified 115 and days of care provided 13,902

Medicare Intermediary WPS MEDICARE

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 10/31/2014 Fiscal Year: 10/31/2014

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

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	368,249	35,220	56,551	460,020		460,020		460,020		1
2	Food Purchase		269,746		269,746	(28,182)	241,564	(431)	241,133		2
3	Housekeeping	281,689	63,043		344,732		344,732		344,732		3
4	Laundry	196,341	20,920	13,177	230,438		230,438		230,438		4
5	Heat and Other Utilities			194,927	194,927		194,927		194,927		5
6	Maintenance	214,434	17,140	114,634	346,208		346,208		346,208		6
7	Other (specify):* Rolling Hills Place			924,783	924,783		924,783	(924,783)			7
8	<b>TOTAL General Services</b>	1,060,713	406,069	1,304,072	2,770,854	(28,182)	2,742,672	(925,214)	1,817,458		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			15,000	15,000		15,000		15,000		9
10	Nursing and Medical Records	4,180,437	320,847	779,533	5,280,817		5,280,817		5,280,817		10
10a	Therapy			1,522,605	1,522,605	(570,473)	952,132		952,132		10a
11	Activities	123,215	590	8,843	132,648		132,648		132,648		11
12	Social Services	85,049	1,297	520	86,866		86,866		86,866		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Rolling Hills Place			517,092	517,092		517,092	(517,092)			15
16	<b>TOTAL Health Care and Programs</b>	4,388,701	322,734	2,843,593	7,555,028	(570,473)	6,984,555	(517,092)	6,467,463		16
	<b>C. General Administration</b>										
17	Administrative	227,709		157,334	385,043		385,043	(157,334)	227,709		17
18	Directors Fees			18,800	18,800		18,800		18,800		18
19	Professional Services			76,936	76,936		76,936		76,936		19
20	Dues, Fees, Subscriptions & Promotions			65,986	65,986		65,986	(20,033)	45,953		20
21	Clerical & General Office Expenses	453,090	51,266	265,931	770,287		770,287	(73,525)	696,762		21
22	Employee Benefits & Payroll Taxes			1,189,564	1,189,564	28,182	1,217,746	(11,990)	1,205,756		22
23	Inservice Training & Education										23
24	Travel and Seminar			11,513	11,513		11,513		11,513		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			104,858	104,858		104,858		104,858		26
27	Other (specify):* Rolling Hills Place			801,724	801,724		801,724	(801,724)			27
28	<b>TOTAL General Administration</b>	680,799	51,266	2,692,646	3,424,711	28,182	3,452,893	(1,064,606)	2,388,287		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	6,130,213	780,069	6,840,311	13,750,593	(570,473)	13,180,120	(2,506,912)	10,673,208		29

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

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 ROLLING HILLS MANOR

#0025239

Report Period Beginning:

11/01/2013

Ending:

10/31/2014

## 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	
	<b>D. Ownership</b>											
30	Depreciation			250,972	250,972		250,972	12,281	263,253			30
31	Amortization of Pre-Op. & Org.											31
32	Interest and Bond Costs			108,622	108,622		108,622	(43,861)	64,761			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* <b>Rolling Hills Place</b>			434,532	434,532		434,532	(434,532)				36
37	<b>TOTAL Ownership</b>			794,126	794,126		794,126	(466,112)	328,014			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):* <b>Prescription Drugs</b>					570,473	570,473		570,473			43
44	<b>TOTAL Special Cost Centers</b>					570,473	570,473		570,473			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	6,130,213	780,069	7,634,437	14,544,719		14,544,719	(2,973,024)	11,571,695			45

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

Facility Name & ID Number ROLLING HILLS MANOR

# 0025239

Report Period Beginning: 11/01/2013

Ending: 10/31/2014

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(11,990)	22		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	12,281	30		9
10	Interest and Other Investment Income	(43,861)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(431)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(157,334)	17		24
25	Fund Raising, Advertising and Promotional	(20,033)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (221,368)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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)	(2,751,656)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (2,751,656)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (2,973,024)		37

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

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

		1	2	3	4	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs	X		570,473	10:3	43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$ 570,473		47

<b>BHF USE ONLY</b>					
48		49		50	51
					52

ROLLING HILLS MANOR

ID# 0025239

Report Period Beginning: 11/01/2013

Ending: 10/31/2014

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

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
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>		0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number ROLLING HILLS MANOR# 0025239

Report Period Beginning:

11/01/2013

Ending:

10/31/2014

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(431)	0	0	0	0	0	0	0	0	0	0	(431)	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	(924,783)	0	0	0	0	0	0	0	0	0	(924,783)	7
8	<b>TOTAL General Services</b>	<b>(431)</b>	<b>(924,783)</b>	<b>0</b>	<b>(925,214)</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	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	(517,092)	0	0	0	0	0	0	0	0	0	(517,092)	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>(517,092)</b>	<b>0</b>	<b>(517,092)</b>	<b>16</b>								
	<b>C. General Administration</b>													
17	Administrative	(157,334)	0	0	0	0	0	0	0	0	0	0	(157,334)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(20,033)	0	0	0	0	0	0	0	0	0	0	(20,033)	20
21	Clerical & General Office Expenses	0	(73,525)	0	0	0	0	0	0	0	0	0	(73,525)	21
22	Employee Benefits & Payroll Taxes	(11,990)	0	0	0	0	0	0	0	0	0	0	(11,990)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	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):*	0	(801,724)	0	0	0	0	0	0	0	0	0	(801,724)	27
28	<b>TOTAL General Administration</b>	<b>(189,357)</b>	<b>(875,249)</b>	<b>0</b>	<b>(1,064,606)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(189,788)</b>	<b>(2,317,124)</b>	<b>0</b>	<b>(2,506,912)</b>	<b>29</b>								

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number ROLLING HILLS MANOR# 0025239

Report Period Beginning:

11/01/2013 Ending:

10/31/2014

## 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)	
	<b>D. Ownership</b>													
30	Depreciation	12,281	0	0	0	0	0	0	0	0	0	0	12,281	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(43,861)	0	0	0	0	0	0	0	0	0	0	(43,861)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	(434,532)	0	0	0	0	0	0	0	0	0	(434,532)	36
37	<b>TOTAL Ownership</b>	<b>(31,580)</b>	<b>(434,532)</b>	<b>0</b>	<b>(466,112)</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	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</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>0</b>	<b>0</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(221,368)	(2,751,656)	0	0	0	0	0	0	0	0	0	(2,973,024)	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
Slovak American Charitable Association	100	N/A				
			N/A	N/A	N/A	N/A
		N/A				
			N/A	Rolling Hills Place	Zion, Illinois	Assisted Living Facility

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	21 Administrative Expense	\$ 73,525	Slovak American Charitable Association		\$	\$ (73,525)	1
2	V	7 General Services	924,783	Rolling Hills Place			(924,783)	2
3	V	15 Healthcare and Programs	517,092	Rolling Hills Place			(517,092)	3
4	V	27 General Administration	801,724	Rolling Hills Place			(801,724)	4
5	V	36 Capital Expenses	434,532	Rolling Hills Place			(434,532)	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	<b>Total</b>		\$ 2,751,656			\$	\$ * (2,751,656)	14

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

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

Facility Name & ID Number ROLLING HILLS MANOR # 0025239 Report Period Beginning: 11/01/2013 Ending: 10/31/2014

## 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	JAMES STEFO, JR.	DIRECTOR	PRESIDENT	NONE	NONE	1/2 HR	2.00	DIR. FEE	\$ 2,800	18:3	1
2	ANNE LESAK SCOTT	DIRECTOR	VICE PRES.	NONE	NONE	1/2 HR	2.00	DIR. FEE	2,600	18:3	2
3	JANET PILCH	DIRECTOR	TREASURER	NONE	NONE	1/2 HR	2.00	DIR. FEE	2,600	18:3	3
4	DOROTHY MITCHELL	DIRECTOR	SECRETQRY	NONE	NONE	1/2 HR	2.00	DIR. FEE	2,800	18:3	4
5	ELANOR PETRAS	DIRECTOR	MANG'T COMM.	NONE	NONE	1/2 HR	2.00	DIR. FEE	2,400	18:3	5
6	MARION STEFO	DIRECTOR	MANG'T COMM.	NONE	NONE	1/2 HR	2.00	DIR. FEE	2,800	18:3	6
7	STEVE FUSEK	DIRECTOR	MANG'T COMM.	NONE	NONE	1/2 HR	2.00	DIR. FEE	2,800	18:3	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 18,800		13

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

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

Facility Name & ID Number ROLLING HILLS MANOR

# 0025239 Report Period Beginning: 11/01/2013

Ending: 0/31/2014

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	<b>TOTALS</b>				\$	\$		\$	25

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

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

1	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			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	<b>IDFA REVENUE BONDS</b>			<b>REFINANCING FO SERIES</b>			\$	\$			\$	1					
2	<b>SERIES 2000</b>		X	<b>1996 BONDS</b>	<b>\$11,500.00</b>	<b>6/20/2000</b>	<b>2,600,000</b>	<b>1,926,219</b>	<b>6/29/2030</b>	<b>4.1700</b>	<b>81,513</b>	2					
3												3					
4												4					
5												5					
<b>Working Capital</b>																	
6												6					
7												7					
8												8					
9	<b>TOTAL Facility Related</b>				<b>\$11,500.00</b>		<b>\$ 2,600,000</b>	<b>\$ 1,926,219</b>			<b>\$ 81,513</b>	9					
<b>B. Non-Facility Related*</b>																	
10												10					
11												11					
12												12					
13												13					
14	<b>TOTAL Non-Facility Related</b>						<b>\$</b>	<b>\$</b>			<b>\$</b>	14					
15	<b>TOTALS (line 9+line14)</b>						<b>\$ 2,600,000</b>	<b>\$ 1,926,219</b>			<b>\$ 81,513</b>	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NONE Line # N/A

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

\*\* 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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>				
1. Real Estate Tax accrual used on 2013 report.		\$	<b>NONE</b>		<b>1</b>	
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.)		\$	<b>NONE</b>		<b>2</b>	
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>NONE</b>		<b>3</b>	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>NONE</b>		<b>4</b>	
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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>NONE</b>		<b>5</b>	
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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<b>NONE</b>		<b>6</b>	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>NONE</b>		<b>7</b>	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2009	<b>NONE</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>		
	2010	<b>NONE</b>	<b>9</b>			
	2011	<b>NONE</b>	<b>10</b>			
	2012	<b>NONE</b>	<b>11</b>			
	2013	<b>NONE</b>	<b>12</b>			
				<b>13</b>	FROM R. E. TAX STATEMENT FOR 2013 \$	<b>13</b>
				<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$	<b>14</b>
				<b>15</b>	LESS REFUND FROM LINE 6 \$	<b>15</b>
				<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$	<b>16</b>

**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.**

## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME ROLLING HILLS MANOR COUNTY LAKE

FACILITY IDPH LICENSE NUMBER 0025239

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.	_____	_____	\$ _____	\$ _____
		<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 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 ROLLING HILLS MANOR

# 0025239 Report Period Beginning:

11/01/2013 Ending:

10/31/2014

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 51,632 B. General Construction Type: Exterior BRICK Frame N/A 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).

ROLLING HILLS PLACE  
68 BEDS / 60 UNITS  
48,000 SQUARE FEET

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: N/A 2. Number of Years Over Which it is Being Amortized: N/A  
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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	<u>NURSING HOME</u>	<u>3 ACRES</u>	<u>1979</u>	<u>\$ 100,763</u>	<u>1</u>
2					<u>2</u>
3	<u>TOTALS</u>	<u>3 ACRES</u>		<u>\$ 100,763</u>	<u>3</u>

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

11/01/2013 Ending:

10/31/2014

**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			1979	1970	\$ 927,078	\$ 10,896	40	\$ 23,177	\$ 12,281	\$ 902,667	4
5			1979	1970	712,648	8,835	35	8,835		701,573	5
6			1992	1992	1,234,270	30,857	40	30,857		694,277	6
7			1992	1992	232,299		10			232,299	7
8			1998	1998	695,702	17,393	40	17,393		279,048	8
	<b>Improvement Type**</b>										
9		AIRLOCKS		1982	3,886		20			3,886	9
10		ROOF		1983	41,724		20			41,724	10
11		PLUMBING FIXTURES		1983	3,845		20			3,845	11
12		ROOF AND HEATER		1984	118,647		20			118,647	12
13		SURFACING AND DRAINAGE		1984	37,141		10			37,141	13
14		SHRUBBERY		1985	1,061		10			1,061	14
15		RAMP		1985	38,992		20			38,992	15
16		MIXING VALVE		1985	325		20			325	16
17		FENCE		1986	1,257		20			1,257	17
18		RAMP		1986	5,400		20			5,400	18
19		ROOF		1986	33,997		20			33,997	19
20		HEATING UNITS		1986	6,344		3			6,344	20
21		FLOOD DEVICE		1989	7,418		10			7,418	21
22		ELECTRIC PANELS		1986	6,354		5			6,354	22
23		HALLWAY LIGHTING		1990	8,091		10			8,091	23
24		ALARM SYSTEM		1991	6,775		10			6,775	24
25		PELLA WINDOWS		1992	4,367		10			4,367	25
26		PELLA WINDOWS		1992	3,661		5			3,661	26
27		ROOF		1993	24,500		10			24,500	27
28		PELLA WINDOWS		1993	14,624		20			14,624	28
29		ROOF		1994	24,500		10			24,500	29
30		HEATING UNITS		1994	6,987		10			6,987	30
31		WATER LINE		1994	6,820	171	20	171		6,651	31
32		PARKING LOT SURFACING		1994	4,346	109	20	109		3,626	32
33		ROOF		1995	24,800		10			24,800	33
34		HOT WATER SYSTEM		1995	18,175		10			18,175	34
35		DOOR LOCKS			12,473		10			12,473	35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

**11/01/2013**

Ending:

**10/31/2014****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	CALL LIGHTING SYSTEM	1996	\$ 14,321	\$	10	\$	\$	\$ 14,321	37
38	RETAINING WALL	1996	38,975	1,949	20	1,949 #		36,054	38
39	OXYGEN ENVIRONMENT	1996	3,892		10			3,892	39
40	EMERGENCY GENERATOR	1996	10,089		10			10,089	40
41	CANOPIES	1997	2,490		15			2,490	41
42	KITCHEN TILING	1997	3,507		10			3,507	42
43	AIR CONDITIONING	1997	5,970		10			5,970	43
44	ROOF	1998	5,500		10			5,500	44
45	SIGN	1999	2,768	69	40	69		1,105	45
46	SIGN	1999	4,668	117	40	117		1,870	46
47	PELLA WINDOWS	1999	7,855	393	20	393		6,090	47
48	CARPETING AND WALLPAPER	2000	9,279	167	15	167		8,919	48
49	SMOKE DETECTORS	2000	12,985	485	15	485		10,657	49
50	ROOF	2000	12,585	629	20	629		9,123	50
51	SEWER EXTENSION	2000	11,480	574	20	574		8,323	51
52	SHRUBBERY	2001	2,211	147	15	147		1,986	52
53	PAINT AND WALLPAPER	2001	1,510		10			1,510	53
54	VINYL FLOORING	2001	9,602		10			9,602	54
55	CARPETING AND WALLPAPER	2001	17,556		10			17,556	55
56	HAND RAILS	2001	11,425	571	20	571		7,709	56
57	PRESSURE VALVE	2001	4,636	232	20	232		3,131	57
58	EXHAUST FANS	2001	3,994	200	20	200		2,699	58
59	CARPETING AND TILE	2002	80,772		10			80,772	59
60	HAND RAILS	2002	28,365	1,418	40	1,418		17,726	60
61	CLASSROOM FLOORS AND WALLS	2002	2,970	149	40	149		1,861	61
62	WOOD COLUMNS	2002	7,050	353	40	353		4,411	62
63	FLOOR OUTLETS	2002	4,606	230	40	230		2,876	63
64	DOOR	2002	7,360	368	40	368		4,600	64
65	VINYL FLOORING	2003	29,600	60	10	60		29,600	65
66	DOORS	2003	6,835	342	40	342		3,936	66
67	SIDEWALKS	2003	4,352	218	40	218		2,506	67
68	SHRUBBERY	2004	5,000	250	10	250		5,000	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,642,715	\$ 77,182		\$ 89,463	\$ 12,281	\$ 3,600,876	70

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

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

**11/01/2013**

Ending:

**10/31/2014****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	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,642,715	\$ 77,182		\$ 89,463	\$ 12,281	\$ 3,600,876	1
2	<b>CARPETING</b>	2004	27,900	1,395	10	1,395		27,900	2
3	<b>DOORS</b>	2004	11,800	590	20	590		6,195	3
4	<b>DOORS</b>	2005	3,372	169	20	169		1,603	4
5	<b>WALLGUARDS AND RAILS</b>	2005	3,540	354	10	354		3,363	5
6	<b>VENTILATING DAMPERS</b>	2005	3,538	236	15	236		2,242	6
7	<b>DOOR PLATES AND LOCKS</b>	2005	3,525	176	20	176		1,672	7
8	<b>SIGNS</b>	2005	3,662	366	10	366		3,477	8
9	<b>SENSOR SECURITY SYSTEM</b>	2005	24,322	1,216	20	1,216		11,552	9
10	<b>TELEPHONE CIRCUITRY</b>	2005	5,483	366	15	366		3,475	10
11	<b>FLOORING</b>	2005	1,500	150	10	150		1,425	11
12	<b>ALARM SYSTEM</b>	2005	1,527	153	10	153		1,453	12
13	<b>TELEPHONE CIRCUITRY</b>	2005	2,163	144	15	144		1,368	13
14	<b>WATER LINES AND BOILER</b>	2005	33,140	1,657	20	1,657		15,742	14
15	<b>HVAC UNIT</b>	2005	9,280	238	39	238		2,162	15
16	<b>HVAC UNIT</b>	2005	7,925	793	10	793		7,531	16
17	<b>FLOORING</b>	2006	7,148	715	10	715		6,793	17
18	<b>ELECTRII PANEL</b>	2006	1,100	55	20	55		468	18
19	<b>FREEZER CIRCUITRY</b>	2006	1,986	132	15	132		1,122	19
20	<b>ELEVATOR HYDRAULICS RENOVATION</b>	2006	33,276	1,664	20	1,664		14,144	20
21	<b>DOOR LOCKS</b>	2006	1,830	92	20	92		782	21
22	<b>CRASH RAILS</b>	2006	578	29	20	29		246	22
23	<b>BOILER PIPING</b>	2006	1,742	87	20	87		740	23
24	<b>SKYLIGHTS</b>	2006	3,205	160	20	160		1,360	24
25	<b>SIDEWALKS</b>	2006	1,400	70	20	70		595	25
26	<b>GENERATOR ELECTRICT SYSTEM</b>	2006	1,336	134	10	134		1,139	26
27	<b>PARKING LOT SURFACING</b>	2006	2,985		5			2,985	27
28	<b>ELEVATOR LIGHTING</b>	2006	1,527	76	20	76		633	28
29	<b>WALK IN FREEZER</b>	2006	33,813	1,691	20	1,691		14,373	29
30	<b>SHRUBBERY</b>	2006	4,512	338	10	338		3,438	30
31	<b>100 WING - ELECTRICAL</b>	2006	18,869	943	20	943		8,016	31
32	<b>100 WING - LIGHTING</b>	2006	4,106	205	20	205		1,742	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,904,805	\$ 91,576		\$ 103,857	\$ 12,281	\$ 3,750,612	34

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

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

**11/01/2013**

Ending:

**10/31/2014****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	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 4,904,805	\$ 91,576		\$ 103,857	\$ 12,281	\$ 3,750,612	1
2	100 WING - CARPETING AND DOOS	2006	6,625	331	20	331		2,813	2
3	100 WING - FLOORING	2006	4,550	228	20	228		1,938	3
4	100 WING - PLUMBING	2006	1,742	88	20	88		748	4
5	100 WING - PAINTING AND WALLPAPER	2007	8,198	410	20	410		3,485	5
6	SEWERS	2007	31,553	1,578	20	1,578		11,835	6
7	PLUMBING CONNECTIONS	2007	3,384	169	20	169		1,268	7
8	SPRINKLER SYSTEM	2007	31,188	1,650	20	1,650		11,828	8
9	KITCHEN TILING	2007	1,420	142	10	142		1,065	9
10	THERMOSTATS	2007	3,585	358	10	358		2,685	10
11	DOORS AND LOCKS	2007	12,180	609	20	609		4,588	11
12	WINDOW TREATMENTS	2007	1,800	180	10	180		1,350	12
13	COLUMN CAPS	2007	7,534	462	20	462		3,295	13
14	ROOFING	2007	1,050	53	20	53		396	14
15	AUTOMATIC DOORS	2007	2,972	149	20	149		1,117	15
16	ELECTRICAL PANEL	2007	9,128	456	20	456		3,420	16
17	HAND RAILS	2007	3,200	160	20	160		1,200	17
18	100 WING - LIGHTING	2007	5,450	272	20	272		2,040	18
19	100 WING - DOORS	2007	3,885	194	20	194		1,455	19
20	100 WING - PAINTING AND WALLPAPER	2007	1,596	80	20	80		600	20
21	FIRE ALARM SYSTEM	2008	15,772	789	20	789		5,128	21
22	AIR CONDITIONING UNIT	2008	1,700	170	10	170		1,105	22
23	WATER LINE	2008	14,210	474	30	474		3,081	23
24	CIRCUIT BREAKERS	2008	1,140	57	20	57		370	24
25	HEAT PUMB	2008	6,525	653	10	653		4,244	25
26	KITCHEN TILING	2008	1,018	51	20	51		331	26
27	SPRINKLER SYSTEM	2008	3,986	199	20	199		1,294	27
28	STORAGE ROOM DOORS	2008	12,170	609	20	609		3,958	28
29	CARPETING	2008	2,825	283	10	283		1,839	29
30	CARPETING	2008	2,580	258	10	258		1,677	30
31	WALL PANELS	2008	3,267	163	20	163		1,060	31
32	MAINTENANCE SINK	2008	965	48	20	48		312	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,112,003	\$ 102,899		\$ 115,180	\$ 12,281	\$ 3,832,137	34

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

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

**11/01/2013**

Ending:

**10/31/2014****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	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 5,112,003	\$ 102,899		\$ 115,180	\$ 12,281	\$ 3,832,137	1
2	SPRINKLER SYSTEM	2008	1,155	30	39	30		208	2
3	STORAGE ROOM DOORS	2008	3,958	101	39	101		705	3
4	DOOR LOCKS	2008	3,358	168	20	168		1,092	4
5	BOILER AND WATER TANKS	2008	11,920	596	20	596		3,872	5
6	RETAINING WALL	2008	46,418	2,321	20	2,321		15,086	6
7	DOORS AND LOCKS	2008	1,939	97	20	97		630	7
8	DRYER EXHAUST FANS	2008	4,313	431	10	431		2,802	8
9	CARPETING	2008	3,600	360	10	360		2,340	9
10	LANDSCAPING AND SHRUBBERY	2008	18,783	939	20	939		6,104	10
11	ELEVATOR - ELECTRICAL	2009	58,435	1,498	39	1,498		8,240	11
12	WATER LINE PIPING	2009	15,146	388	39	388		2,134	12
13	FIRE ALARM SYSTEM	2009	15,302	392	39	392		2,189	13
14	NURSE CALL STATION	2009	9,175	458	20	458		2,519	14
15	FLOORING	2009	2,092	209	10	209		1,150	15
16	FIRE ALARM SYSTEM	2009	5,273	135	39	135		743	16
17	NURSE CALL STATION	2009	5,186	132	39	132		726	17
18	TELEPHONE LINES	2009	3,810	381	10	381		2,096	18
19	LOBBY AND HALLWAY CARPEING	2009	37,322	2,488	15	2,488		13,676	19
20	LOBBY WALL TREATMENTS	2009	10,884	726	15	726		3,990	20
21	LOBBY WINDOW TREATMENTS	2009	19,249	1,283	15	1,283		7,053	21
22	LOBBY HALLWAY WALL REFINISHING	2009	23,229	1,549	15	1,549		8,514	22
23	FIRE ALARM SYSTEM	2009	758	19	39	19		105	23
24	DRIVEWAY TO ROUTE 173	2009	119,776	3,071	39	3,071		16,891	24
25	PARKING LOT REPAVING	2009	8,499	567	15	567		3,118	25
26	PARKING LOT STRIPING	2009	4,495	300	15	300		1,650	26
27	A/C COMPRESOR	2009	3,348	334	10	334		1,837	27
28	PLUMBING AND HOT WATER TANK	2009	5,532	142	39	142		780	28
29	SUMP DRAIN	2010	1,200	60	20	60		270	29
30	FLOORING - BEAUTY SHOP	2010	4,182	418	10	418		1,881	30
31	FIXTURES - BEAUTY SHOP	2010	3,025	151	10	151		669	31
32	FIRE ALARM SYSTEM	2010	13,477	346	39	346		1,557	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,576,842	\$ 122,989		\$ 135,270	\$ 12,281	\$ 3,946,764	34

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

Facility Name &amp; ID Number ROLLING HILLS MANOR

# 0025239

Report Period Beginning:

11/01/2013 Ending: 10/31/2014

**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	<b>Totals from Page 12D, Carried Forward</b>		\$ 5,576,842	\$ 122,989		\$ 135,270	\$ 12,281	\$ 3,946,764	1
2	SAFETY UNITS	2010	1,400	140	10	140		630	2
3	WATER MAIN	2010	19,875	510	39	510		2,295	3
4	LOBBY FLOORING	2010	1,737	174	10	174		783	4
5	STORM DRAIN	2010	4,072	104	39	104		468	5
6	KITCHEN TILING	2010	25,291	1,686	15	1,686		7,587	6
7	FLOORING - DINING ROOM	2010	30,348	3,034	10	3,034		13,653	7
8	WOMENS'S BATHROM FIXTURES	2010	2,134	214	10	214		963	8
9	ROOFING - A/C UNIT	2010	4,120	412	10	412		1,854	9
10	FLOORING - EAST ACTIVITY ROOM	2010	22,731	2,274	10	2,274		10,233	10
11	KITCHEN CABINETRY	2010	754	76	10	76		342	11
12	TELEPHONE CABELING	2010	875	44	20	44		198	12
13	LANDSCAPING	2010	1,940	98	20	98		441	13
14	PARKING LOT SEWERS AND DRAINS	2011	9,020	452	20	452		1,582	14
15	PARKING LOT PAVING	2011	10,308	516	20	516		1,806	15
16	LANDSCAPING	2011	3,141	156	20	156		546	16
17	CONCRETE CURBS	2011	9,526	476	20	476		1,666	17
18	PARKING LOT PAVING AND RESURFACING	2011	43,555	1,452	30	1,452		5,082	18
19	PARKING LOT EXCAVATION	2011	137,968	4,598	30	4,598		16,094	19
20	SHRUBBERY AND LANDSCAPING	2011	38,289	1,914	20	1,914		6,699	20
21	FENCING	2011	9,069	454	20	454		1,589	21
22	WALL RESTORATION	2011	3,000	200	15	200		550	22
23	KITCHEN TILING	2011	2,100	210	10	210		735	23
24	SRU TELEPHONE LINE	2011	59,780	3,985	15	3,985		13,923	24
25	MAIN CORE ROOFING	2011	83,325	4,166	20	4,166		14,581	25
26	WIFI	2011	4,241	212	20	212		742	26
27	FIRE CONTROLS	2011	9,488	474	20	474		1,659	27
28	FLOORING AND BORDERS	2011	5,060	506	10	506		1,771	28
29	WALL LAMPS	2011	5,630	376	15	376		1,316	29
30	FLOORING AND TRIM	2011	13,575	1,358	10	1,358		4,753	30
31	RAILS AND MOLDINGS	2011	12,150	608	20	608		2,128	31
32	ROOFING - A/C UNIT	2011	2,455	246	10	246		861	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,153,799	\$ 154,114		\$ 166,395	\$ 12,281	\$ 4,064,294	34

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

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

**11/01/2013**

Ending:

**10/31/2014****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	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 6,153,799	\$ 154,114		\$ 166,395	\$ 12,281	\$ 4,064,294	1
2	HALLWAY CARPETING	2011	44,500	2,967	15	2,967		9,632	2
3	FREEZER RAMP	2011	4,143	208	20	208		728	3
4	CARPETING - 300 HALL	2011	28,451	730	39	730		2,006	4
5	ALARM SYSTEM	2011	3,103	80	15	80		347	5
6	SPRINKLERS	2011	6,787	174	39	174		609	6
7	SOLO TUBING	2011	2,013	202	10	202		707	7
8	WINDOW TREATMENTS	2011	1,371	138	10	138		483	8
9	FLOORING - 400 HALL	2011	13,575	679	20	679		3,394	9
10	LOBBY ABATEMENT	2011	57,381	2,869	20	2,869		10,888	10
11	WALL RECONSTRUCTION	2012	6,300	315	20	315		788	11
12	DOOR LOCKS	2012	2,039	102	20	102		255	12
13	FLOORING - LINEN ROOM	2012	1,025	51	20	51		128	13
14	PTAC UNITS	2012	23,805	1,587	15	1,587		3,968	14
15	WINDOW TREATMENTS	2012	5,084	508	10	508		1,270	15
16	FLOORING - THERAPY ROOM	2012	10,280	514	20	514		1,284	16
17	ROOF - A/C UNIT	2012	3,220	215	15	215		537	17
18	CHAIR RAILS	2012	1,310	66	20	66		165	18
19	ELEVATOR SENSORS	2012	1,538	77	20	77		192	19
20	OUTER DOORS	2012	10,788	540	20	540		1,350	20
21	FLOORING - 400 HALL	2012	13,750	688	20	688		1,720	21
22	WINDOW TREATMENT AND RENOVATION	2012	11,652	816	20	816		2,040	22
23	CARRIER UNIT	2012	3,941	263	15	263		657	23
24	DOORS - FIRE RATED	2013	1,590	41	39	41		61	24
25	CABINETS - MED ROOM	2013	4,800	240	20	240		360	25
26	LOBBY AND HALLWAY PAINTING AND WALLPAPER	2013	11,206	1,120	10	1,120		1,680	26
27	A/C UNITS - ROOF	2013	42,615	2,130	20	2,130		3,195	27
28	ROOF SOFIING	2013	46,950	2,348	20	2,348		3,522	28
29	SECURITY SYSTEM	2013	34,950	1,748	20	1,748		2,622	29
30	SPRINKLER SYSTEM EXTENSION	2013	7,985	400	20	400		600	30
31	PARKING LOT SURFACING	2013	5,523	552	20	552		828	31
32	LANDSCAPING	2013	1,415	48	30	48		72	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,566,889	\$ 176,530		\$ 188,811	\$ 12,281	\$ 4,120,382	34

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

Facility Name & ID Number **ROLLING HILLS MANOR**

**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	<b>Totals from Page 12F, Carried Forward</b>		\$ 6,566,889	\$ 176,530		\$ 188,811	\$ 12,281	\$ 4,120,382	1
2	PARKING LOT STRIPING	2014	2,074	207	5	207		207	2
3	SECURITY CAMERA SYSTEM	2014	9,081	303		303		303	3
5	A/C COMPRESSOR	2014	2,817	94		94		94	5
6	DOCK AND REHAB DRAINAGE	2014	15,000	192		192		192	6
7	WINDOW TREATMENTS	2014	21,168	706		706		706	7
8	TUB ROOM HEATER	2014	4,329	108		108		108	8
9	SIGNAGE	2014	663	17		17		17	9
10	ROOF A/C UNIT	2014	16,100	403		403		403	10
11	SHOWER ROOM FLOOR	2014	4,100	102		102		102	11
12	BEAUTY SHOP CONCRETE WORK	2014	10,801	270		270		270	12
13	ROOFING - WEST WING	2014	3,750	250		250		250	13
14	LOBBY CARPETING	2014	24,800	1,240		1,240		1,240	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,681,572	\$ 180,422		\$ 192,703	\$ 12,281	\$ 4,124,274	34

\*\*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	\$ 733,935	\$ 62,253	\$ 62,253	\$	5yr-15yr	\$ 404,276	71
72	Current Year Purchases	56,040	3,690	3,690		5yr-15yr	3,690	72
73	Fully Depreciated Assets	1,615,178	2,222	2,222		5yr-15yr	1,615,178	73
74								74
75	<b>TOTALS</b>	\$ 2,405,153	\$ 68,165	\$ 68,165	\$		\$ 2,023,144	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	BUSINESS	2010 FORD VAN	2010	\$ 23,846	\$ 2,385	\$ 2,385	\$	10 yr	\$ 10,730	76
77										77
78										78
79										79
80	<b>TOTALS</b>			\$ 23,846	\$ 2,385	\$ 2,385	\$		\$ 10,730	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)	\$ 9,211,334	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 250,972	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 263,253	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 12,281	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,158,148	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  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				\$ NONE			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 NONE.

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ \_\_\_\_\_ 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		\$ N/A	\$ N/A	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.

Facility Name & ID Number ROLLING HILLS MANOR # 0025239 Report Period Beginning: 11/01/2013 Ending: 10/31/2014  
**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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</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>2. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
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**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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>	\$	\$ NONE	\$ NONE	\$ NONE
10	SUM OF line 9, col. 1 and 2 (e)	\$	NONE		

**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)	
<b>TOTAL TRAINED</b>	<b>NONE</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.

**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	\$	579,224	\$	643,582	\$	579,224	\$	643,582	1
2	Licensed Speech and Language Development Therapist		hrs		88,473		98,303		88,473		98,303	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist		hrs		702,648		780,720		702,648		780,720	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy		# of prescripts									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	<b>TOTAL</b>			\$	1,370,345	\$	1,522,605	\$	1,370,345	\$	1,522,605	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.

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**Report Period Beginning: **11/01/2013**

Ending:

**10/31/2014****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **10/31/2014**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 872,750	\$ 1,239,143	1
2	Cash-Patient Deposits	4,942	4,942	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>100,000</u> )	1,758,009	1,788,973	3
4	Supply Inventory (priced at <u>Cost</u> )	302,859	367,152	4
5	Short-Term Investments			5
6	Prepaid Insurance	12,479	15,509	6
7	Other Prepaid Expenses	56,701	59,079	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,007,740	\$ 3,474,798	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		2,167,858	12
13	Land	100,763	236,453	13
14	Buildings, at Historical Cost	6,681,572	13,755,739	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,428,999	3,343,552	16
17	Accumulated Depreciation (book methods)	(6,158,148)	(9,165,653)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	256,069	660,510	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(134,789)	(343,777)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Construction in Progress</u>	70,421	103,442	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 3,244,887	\$ 10,758,124	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,252,627	\$ 14,232,922	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 472,875	\$ 507,159	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,942	4,942	28
29	Short-Term Notes Payable	500,000	500,000	29
30	Accrued Salaries Payable	404,821	452,189	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	6,987	21,790	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Resident and Cdreddit Balances</u>	61,145	261,845	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,450,770	\$ 1,747,925	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	1,926,219	6,075,000	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,926,219	\$ 6,075,000	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,376,989	\$ 7,822,925	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,875,638	\$ 6,409,997	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 6,252,627	\$ 14,232,922	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>6,234,674</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>6,234,674</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>175,336</b>	<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>Rounding</b>	<b>(13)</b>	<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>175,323</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>6,409,997</b>	<b>24</b> *

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

**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		
<b>I. Revenue</b>		<b>Amount</b>		
<b>A. Inpatient Care</b>				
1	Gross Revenue -- All Levels of Care	\$ 11,134,961	1	
2	Discounts and Allowances for all Levels	( )	2	
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 11,134,961	3	
<b>B. Ancillary Revenue</b>				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	3,374,024	6	
7	Oxygen	97,062	7	
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 3,471,086	8	
<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	115,990	14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs		17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory		19	
20	Radiology and X-Ray		20	
21	Other Medical Services		21	
22	Laundry		22	
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 115,990	23	
<b>D. Non-Operating Revenue</b>				
24	Contributions	7,641	24	
25	Interest and Other Investment Income***	43,861	25	
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 51,502	26	
<b>E. Other Revenue (specify):****</b>				
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27	
28	Realized Gain on Investments	122,067	28	
28a	Unrealized Gain on Investments	41,282	28a	
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 163,349	29	
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 14,936,888	30	

		2		
<b>II. Expenses</b>		<b>Amount</b>		
<b>A. Operating Expenses</b>				
31	General Services	2,770,854	31	
32	Health Care	7,555,028	32	
33	General Administration	3,423,740	33	
<b>B. Capital Expense</b>				
34	Ownership	795,097	34	
<b>C. Ancillary Expense</b>				
35	Special Cost Centers		35	
36	Provider Participation Fee and Bed Tax	216,833	36	
<b>D. Other Expenses (specify):</b>				
37			37	
38			38	
39			39	
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 14,761,552	40	
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	175,336	41	
42	<b>Income Taxes</b>		42	
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 175,336	43	

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? \_\_\_\_\_ 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.

Facility Name & ID Number **ROLLING HILLS MANOR**

# **0025239**

Report Period Beginning: **11/01/2013**

Ending: **10/31/2014**

**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	1,944	2,240	\$ 77,156	\$ 34.44	1
2	Assistant Director of Nursing	1,928	2,080	72,931	35.06	2
3	Registered Nurses	30,175	33,375	1,127,629	33.79	3
4	Licensed Practical Nurses	30,050	33,106	930,598	28.11	4
5	CNAs & Orderlies	137,156	150,643	1,875,845	12.45	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,752	6,442	96,279	14.95	8
9	Activity Director	1,968	2,200	52,953	24.07	9
10	Activity Assistants	5,884	6,450	70,262	10.89	10
11	Social Service Workers	3,736	4,004	85,049	21.24	11
12	Dietician					12
13	Food Service Supervisor	1,960	2,240	62,043	27.70	13
14	Head Cook	6,676	7,436	127,525	17.15	14
15	Cook Helpers/Assistants	17,399	19,205	178,680	9.30	15
16	Dishwashers					16
17	Maintenance Workers	17,591	19,824	214,434	10.82	17
18	Housekeepers	25,772	28,742	281,689	9.80	18
19	Laundry	17,971	20,094	196,341	9.77	19
20	Administrator	1,896	2,160	113,214	52.41	20
21	Assistant Administrator					21
22	Other Administrative	10,145	11,324	171,024	15.10	22
23	Office Manager	1,980	2,240	75,919	33.89	23
24	Clerical	9,396	10,290	206,147	20.03	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>Executive Director</u>	1,888	2,080	114,495	55.05	33
34	TOTAL (lines 1 - 33)	331,267	366,175	\$ 6,130,213 *	\$ 16.74	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	1,599	\$ 39,997	1:3	35
36	Medical Director	200	15,000	9:3	36
37	Medical Records Consultant	20	392	10:3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	43	1,514	12:3	44
45	Social Service Consultant	10	520	10:3	45
46	Other(specify)				46
47	<u>Rehab Consultant</u>	144	14,400	10a:3	47
48					48
49	TOTAL (lines 35 - 48)	2,016	\$ 71,823		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)		\$ NONE		53

**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	
Miron Tabic	Administrator		113,214	Workers' Compensation Insurance	\$ 131,608	IDPH License Fee	\$ 3,977	
James Stefo, Sr.	Executive Eiractor		114,495	Unemployment Compensation Insurance	12,426	Advertising: Employee Recruitment	2,620	
				FICA Taxes	426,231	Health Care Worker Background Check		
				Employee Health Insurance	521,250	(Indicate # of checks performed <u>201</u> )	9,064	
				Employee Meals	28,182	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Memberships	7,984	
				PTO Expense	34,034	Advetising and Promotion	29,338	
				Employee Retirement Funding	64,015	Illinois Council for Long Term Care	13,023	
				Employee Meal eimbursement	(11,990)			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 227,709	TOTAL (agree to Schedule V, line 22, col.8)		\$ 45,973		
B. Administrative - Other							Less: Public Relations Expense ( )	
Description			Amount				Non-allowable advertising (20,033)	
Bad Debt Expense			\$ 157,334				Yellow page advertising ( )	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 157,334	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services							Description	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Amount	
Frost and Ruttenburg	General Audit		\$ 22,260				Out-of-State Travel \$	
Frost and Ruttenburg	401K Audit		6,000				Automobile Expense 560	
James Stefpo and Co.	Accounting		7,200				Travel Reimbursements 1,717	
Posinelli and Shughart	Legal		29,669				In-State Travel	
Smith Anderson	Legal		11,807				Seminar Expense 9,236	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 76,936	TOTAL			\$ 11,513	

\* Attach copy of IMRF notifications

\*\*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												
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16												
17												
18												
19												
20	<b>TOTALS</b>		\$ NONE		\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number ROLLING HILLS MANOR# 0025239Report Period Beginning: 11/01/2013 Ending: 10/31/2014**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. Illinois Council for Long Term Care \$13,023
- (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? N/A
- (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? N/A
- (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? 5-10 YRS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 62,516 Line 10
- (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. N/A
- (9) Are you presently operating under a sublease agreement? YES NO 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 62,963  
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.
- (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? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ YES 28,182 Has any meal income been offset against related costs? 11,990 Indicate the amount. \$ 11,990
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? NO  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100%
- d. Have vehicle usage logs been maintained? YES
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? NO**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ NONE**
- (17) Has an audit been performed by an independent certified public accounting firm? YES  
Firm Name: FROST AND RUTTENBURG
- (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.

SCHEDULE V

CLOLUMN 5

LINES 2 AND 22

EMPLOYEE MEALS OF \$28,182 HAVE BEEN DEDUCTED FROM LINE 2 (FOOD COSTS)

AND HAVE BEEN ADDED TO LINE 22 (EMPLOYEYEE BENEFITS.

SCHEDULE V

COLUMN 5

LIMNES 10 AND 43

PRESCRIPTION DRUG COSTS OF \$570,473 HAVE BEEN DEDUCTED FROM LINE 10

(NURSING COSTS) AND HAVE BEEN ADDED TO LINE 43 (SPECIAL COST CENTERS).

SCHEDULE V

COLUME 3

LIME 42

PARTICIPATION FEES OF \$62,393 AND BED TAX OF \$153,870 HAVE BEEN COMBINED

AND REPORTED OF LINE 43 IN THE TOTAL AMOUNT OF \$216,833.

(THIS COMBINED TOTAL OF \$216,833 IS ALSO REPORTED ON LINE 36, PAGE 19.)