

		FOR BHF USE					

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**2015**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT (COST REPORT)**  
**FOR LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2015)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p><b>I. IDPH License ID Number:</b> <u>0029892</u></p> <p><b>Facility Name:</b> <u>Highland Oaks</u></p> <p><b>Address:</b> <u>2750 W Highland Ave</u> <u>Elgin</u> <u>60124</u>        Number City Zip Code</p> <p><b>County:</b> <u>Kane</u></p> <p><b>Telephone Number:</b> <u>(847) 741-4543</u> <b>Fax #</b> <u>(847) 760-6224</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>11/07/1985</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%"> <tr> <td style="width:33%"><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td style="width:33%"><input type="checkbox"/> PROPRIETARY</td> <td style="width:33%"><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> <u>501(c)(3)</u></td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td>_____</td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Matthew Schambach</u> <b>Telephone Number:</b> <u>(847) 695-1775</u>  <b>Email Address:</b> _____</p>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input checked="" type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> <u>501(c)(3)</u>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.	_____		<input type="checkbox"/> Limited Liability Co.	_____		<input type="checkbox"/> Trust	_____		<input type="checkbox"/> Other	_____	<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2015</u> to <u>12/31/2015</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%; vertical-align: top;"> <b>Officer or Administrator of Provider</b> </td> <td>         (Signed) _____          (Type or Print Name) <u>Matthew Kinsinger</u>          (Title) <u>Administrator</u> </td> </tr> <tr> <td style="vertical-align: top;"> <b>Paid Preparer</b> </td> <td>         (Signed) <u>An Accountants' Compilation Report Is Attached</u>          (Date) _____          (Print Name and Title) <u>Matthew J. Schambach</u>  <u>CPA</u>          (Firm Name &amp; Address) <u>Borhart Spellmeyer &amp; Company, LLC</u>  <u>1752 Capital Street, Suite 400, Elgin, IL 60124</u>          (Telephone) <u>(847) 695-1775</u> <b>Fax #</b> <u>(847) 695-1984</u> </td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE        ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES        201 S. Grand Avenue East        Springfield, IL 62763-0001 <b>Phone #</b> (217) 782-1630</p>	<b>Officer or Administrator of Provider</b>	(Signed) _____ (Type or Print Name) <u>Matthew Kinsinger</u> (Title) <u>Administrator</u>	<b>Paid Preparer</b>	(Signed) <u>An Accountants' Compilation Report Is Attached</u> (Date) _____ (Print Name and Title) <u>Matthew J. Schambach</u> <u>CPA</u> (Firm Name & Address) <u>Borhart Spellmeyer &amp; Company, LLC</u> <u>1752 Capital Street, Suite 400, Elgin, IL 60124</u> (Telephone) <u>(847) 695-1775</u> <b>Fax #</b> <u>(847) 695-1984</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

# 0029892 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
8	SNF	1,814	5,136		6,950	8
9	SNF/PED					9
10	ICF	2,894	7,247		10,141	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	4,708	12,383		17,091	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.65%

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 Program; 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 &amp; ID Number

Highland Oaks

# 0029892

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

**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	237,362	12,446	5,138	254,946	(6,372)	248,574	248,574			1
2	Food Purchase		126,442		126,442	(3,225)	123,217	123,217			2
3	Housekeeping	63,980	18,386	582	82,948		82,948	82,948			3
4	Laundry	42,853	11,554		54,407		54,407	54,407			4
5	Heat and Other Utilities			66,534	66,534		66,534	66,534			5
6	Maintenance	136,376	16,091	60,819	213,286		213,286	213,286			6
7	Other (specify):* <b>Waste Removal</b>			12,024	12,024		12,024	12,024			7
8	<b>TOTAL General Services</b>	<b>480,571</b>	<b>184,919</b>	<b>145,097</b>	<b>810,587</b>	<b>(9,597)</b>	<b>800,990</b>	<b>800,990</b>			<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			2,000	2,000		2,000	2,000			9
10	Nursing and Medical Records	1,751,044	93,844	13,291	1,858,179		1,858,179	(9,556)	1,848,623		10
10a	Therapy										10a
11	Activities	92,524	6,996	1,484	101,004		101,004	101,004			11
12	Social Services	45,519	222	2,435	48,176		48,176	48,176			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>1,889,087</b>	<b>101,062</b>	<b>19,210</b>	<b>2,009,359</b>		<b>2,009,359</b>	<b>(9,556)</b>	<b>1,999,803</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	47,333			47,333		47,333	47,333			17
18	Directors Fees										18
19	Professional Services			41,254	41,254		41,254	(2,597)	38,657		19
20	Dues, Fees, Subscriptions & Promotions			9,915	9,915		9,915	(1,745)	8,170		20
21	Clerical & General Office Expenses	78,064	4,467	4,900	87,431		87,431	87,431			21
22	Employee Benefits & Payroll Taxes			495,569	495,569	9,597	505,166	505,166			22
23	Inservice Training & Education			90	90		90	90			23
24	Travel and Seminar			25,930	25,930		25,930	(1,766)	24,164		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			54,970	54,970		54,970	54,970			26
27	Other (specify):* <b>Misc Exp &amp; Vol Exp</b>			34,484	34,484	(1)	34,483	(38)	34,445		27
28	<b>TOTAL General Administration</b>	<b>125,397</b>	<b>4,467</b>	<b>667,112</b>	<b>796,976</b>	<b>9,596</b>	<b>806,572</b>	<b>(6,146)</b>	<b>800,426</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,495,055</b>	<b>290,448</b>	<b>831,419</b>	<b>3,616,922</b>	<b>(1)</b>	<b>3,616,921</b>	<b>(15,702)</b>	<b>3,601,219</b>		<b>29</b>

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

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name &amp; ID Number

Highland Oaks

#0029892

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

## 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			240,618	240,618		240,618	(57,061)	183,557			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds					1	1	(1)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			240,618	240,618	1	240,619	(57,062)	183,557			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		318		318		318	(318)				41
42	Provider Participation Fee			130,211	130,211		130,211		130,211			42
43	Other (specify):* MPR/Apt Expense		101	125,719	125,820		125,820	(125,820)				43
44	<b>TOTAL Special Cost Centers</b>		419	255,930	256,349		256,349	(126,138)	130,211			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,495,055	290,867	1,327,967	4,113,889		4,113,889	(198,902)	3,914,987			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: 01/01/2015

Ending: 12/31/2015

**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	\$ (9,495)	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(2,537)	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	(111)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(56,568)	30		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				24
25	Fund Raising, Advertising and Promotional	(1,745)	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	(127,953)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (198,902)</b>		<b>\$</b>	<b>30</b>

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

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

		1	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)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (198,902)</b>		<b>37</b>

\*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.		X	\$	38
39					39
40	Gift and Coffee Shops		X		40
41	Barber and Beauty Shops		X		41
42	Laboratory and Radiology		X		42
43	Prescription Drugs		X		43
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>	<b>47</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Highland Oaks

ID# 0029892

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Apartment Expense	\$ (92,488)	43	1
2	Non-Care Travel Expense	(66)	24	2
3	Vending Expense	(318)	41	3
4	Multipurpose Room Expense	(101)	43	4
5	Volunteer Expense	(38)	27	5
6	Rent On Land Paid To Related Party	(1)	34	6
7	Out Of State Travel	(1,369)	24	7
8	Website Hosting Fees	(60)	19	8
9	Supplies For Adult Day Care Program	(61)	10	9
10	Investment Management Fees	(3,534)	43	10
11	Market Depreciation On Investments	(29,586)	43	11
12	Education & Training For Adult Day Care Program	(331)	24	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
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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>		(127,953)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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

	Operating Expenses	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>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>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>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	(9,556)	0	0	0	0	0	0	0	0	0	0	(9,556)	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	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(9,556)</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>(9,556)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,597)	0	0	0	0	0	0	0	0	0	0	(2,597)	19
20	Fees, Subscriptions & Promotions	(1,745)	0	0	0	0	0	0	0	0	0	0	(1,745)	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	(1,766)	0	0	0	0	0	0	0	0	0	0	(1,766)	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):*	(38)	0	0	0	0	0	0	0	0	0	0	(38)	27
28	<b>TOTAL General Administration</b>	<b>(6,146)</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>(6,146)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(15,702)</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>(15,702)</b>	<b>29</b>

## STATE OF ILLINOIS

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2015 Ending:

Summary B

12/31/2015

## 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	(57,061)	0	0	0	0	0	0	0	0	0	0	(57,061)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(1)	0	0	0	0	0	0	0	0	0	0	(1)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(57,062)</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>(57,062)</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	(318)	0	0	0	0	0	0	0	0	0	0	(318)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(125,820)	0	0	0	0	0	0	0	0	0	0	(125,820)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(126,138)</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>(126,138)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(198,902)</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>(198,902)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Apostolic Christian Church Of Elgin	100					

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

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

1 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						
3	V						
4	V						
5	V						
6	V						
7	V						
8	V						
9	V						
10	V						
11	V						
12	V						
13	V						
14	Total		\$ 1			\$ 1	\$ *

\* 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: 01/01/2015 Ending: 12/31/2015

## 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: 01/01/2015

Ending: 2/31/2015

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:

01/01/2015

Ending:

12/31/2015

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

**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 2014 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 2015 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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$			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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$			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:		2010	_____	8	
		2011	_____	9	
		2012	_____	10	
		2013	_____	11	
		2014	_____	12	
<b>FOR BHF USE ONLY</b>					
		13	FROM R. E. TAX STATEMENT FOR 2014 \$		13
		14	PLUS APPEAL COST FROM LINE 5 \$		14
		15	LESS REFUND FROM LINE 6 \$		15
		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

## 2014 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 2014 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 2014.

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

**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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

**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:

01/01/2015 Ending:

12/31/2015

**X. BUILDING AND GENERAL INFORMATION:**

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

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

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

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

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

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Highland Oaks

# 0029892

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

**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	\$	\$ 1,508,935	4
5		1986	1986	10,064	252	40	252		7,426	5
6		1987	1987	67,246	1,681	40	1,681		47,910	6
7		1988	1988	91,817	2,295	40	2,295		63,119	7
8	1	1999	1999	74,929	1,873	40	1,380	(493)	23,848	8
<b>Improvement Type**</b>										
9	Building Improvements - Replace Windows & Labor		2005	28,966	724	40	724		7,714	9
10	Building Improvements - Replace Windows & Labor		2006	24,955	624	40	624		5,823	10
11	Building Improvements - Fire Protection System		2011	113,422	4,537	25	4,537		21,172	11
12	Building Improvements - New Activity Room Shell Construction		2011	161,499	4,037	40	4,037		18,842	12
13	Building Improvements - New Activity Room Carpentry & Millwork		2011	120,857	8,057	15	8,057		37,600	13
14	Building Improvements - New Activity Room Aluminum Door:		2011	7,070	354	20	354		1,650	14
15	Building Improvements - New Activity Room Plumbing & Radianl		2011	14,299	953	15	953		4,449	15
16	Building Improvements - New Activity Room Roofing		2011	8,398	839	10	839		3,919	16
17	Building Improvements - New Activity Room Electrical System		2011	62,500	3,472	18	3,472		16,204	17
18	Building Improvements - New Activity Room Painting		2011	12,723	2,545	5	2,545		11,875	18
19	Building Improvements - New Activity Room Accordion Door		2011	5,892	589	10	589		2,749	19
20	Building Improvements - New Activity Room HVAC System		2011	42,670	2,845	15	2,845		13,275	20
21	Building Improvements - New Activity Room Cabinets		2011	30,808	2,054	15	2,054		9,585	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		3,691	28
29	Land Improvements - Timber Landscap		2009	4,100	410	10	410		2,597	29
30	Land Improvements - Retaining Walls		2009	7,300	365	20	365		2,281	30
31	Land Improvements - Landscaping & Court Yard		2010	1,800	180	10	180		975	31
32	Land Improvements - Storm Water Structure & Piping For Downspout:		2010	12,477	499	25	499		2,703	32
33	Land Improvements - Concrete Patio Outside New Activity Room:		2011	2,025	135	15	135		630	33
34	Land Improvements - Fencing Around New Activity Room Patie		2011	3,018	377	8	377		1,698	34
35	Land Improvements - Landscaping Around New Activity Room Patie		2011	4,560	456	10	456		2,052	35
36	Land Improvements - New Asphalt Driveway & Parking Lot		2012	44,914	5,614	8	5,614		20,118	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Highland Oaks

## 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	\$	\$ 2,276	37
38	Land Improvements - Landscaping At Building's Front Entrance	2012	6,387	639	10	639		2,289	38
39	Land Improvements - Monument Sign	2014	4,950	330	15	330		495	39
40	Land Improvements - Parking Lot Sealcoating & Stripping	2014	4,770	2,385	2	2,385		2,783	40
41	Land Improvements - Storm Line To Pond	2015	14,625	341	25	341		341	41
42	Building Improvements - General Building Improvements	1987	8,669		20			8,669	42
43	Building Improvements - General Building Improvements	1988	28,461		20			28,461	43
44	Building Improvements - General Building Improvements	1989	500		20			500	44
45	Building Improvements - General Building Improvements	1990	6,091		20			6,091	45
46	Building Improvements - General Building Improvements	1991	6,846		20			6,846	46
47	Building Improvements - Air Conditioner	1992	13,749		20			13,749	47
48	Building Improvements - Light Fixtures	1992	1,331		20			1,331	48
49	Building Improvements - RPZ Valve	1994	885		20			885	49
50	Building Improvements - Code Alert	1997	1,164		10			1,164	50
51	Building Improvements - Patio Door	1998	2,100	105	20	105		1,864	51
52	Building Improvements - Automatic Door	1998	2,029	101	20	101		1,782	52
53	Building Improvements - Garbage Disposal	2000	1,975	99	20	99		1,540	53
54	Building Improvements - Faucets	2001	2,372	119	20	119		1,738	54
55	Building Improvements - Grease Trap	2001	3,769	188	20	188		2,763	55
56	Building Improvements - Door Shades	2001	562	28	20	28		402	56
57	Building Improvements - Damper	2001	710	36	20	36		503	57
58	Building Improvements - Door For PT Room	2001	600	30	20	30		423	58
59	Building Improvements - Drapes For Employee Dining Room	2002	653	33	20	33		452	59
60	Building Improvements - Drapes For Residents Rooms	2002	1,307	65	20	65		898	60
61	Building Improvements - Electromagnetic Front Doors	2003	1,717	86	20	86		1,109	61
62	Building Improvements - Air Conditioner	2003	3,100	155	20	155		1,925	62
63	Building Improvements - Fire Dampers	2003	2,160	108	20	108		1,314	63
64	Building Improvements - Steam Table Restoration	2004	3,700	185	20	185		2,205	64
65	Building Improvements - Hot Water Coil Replacement	2004	3,408	170	20	170		2,017	65
66	Building Improvements - Activity Room Shelving	2004	1,850	93	20	93		1,095	66
67	Building Improvements - Exit Door Alarms At Service Entrance	2004	994	50	20	50		572	67
68	Building Improvements - Smoke Detectors With Office Window	2004	953	48	20	48		536	68
69	Building Improvements - Hot Water Heaters	2005	8,650	433	20	433		4,721	69
70	TOTAL (lines 4 thru 69)		\$ 3,162,002	\$ 102,340		\$ 101,847	\$ (493)	\$ 2,004,129	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Highland Oaks

# 0029892

Report Period Beginning:

01/01/2015 Ending: 12/31/2015

**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>		\$ 3,162,002	\$ 102,340		\$ 101,847	\$ (493)	\$ 2,004,129	1
2	Building Improvements - Fire Doors And Wiring	2005	3,230	161	20	161		1,669	2
3	Building Improvements - 3 Wings Security Door Systems	2005	6,600	330	20	330		3,355	3
4	Building Improvements - Duct Detectors	2005	1,167	58	20	58		588	4
5	Building Improvements - Smoke Dampers	2005	4,607	230	20	230		2,323	5
6	Building Improvements - Smoke Detectors	2005	5,159	258	20	258		2,579	6
7	Building Improvements - Elevator Motor Repair	2008	3,846	192	20	192		1,426	7
8	Building Improvements - Generator	2008	2,511		5			2,511	8
9	Building Improvements - Wood Room Doors	2009	8,669	578	15	578		3,901	9
10	Building Improvements - Elevator Pump Motor & Soft Start	2010	5,399	270	20	270		1,575	10
11	Building Improvements - New Tub For Residents	2010	14,963	748	20	748		4,364	11
12	Building Improvements - Upgrade Ansul System & Rewire Hood	2010	5,669	567	10	567		2,976	12
13	Building Improvements - Relocate 5 & Furnish 5 A/C Condensing	2010	36,336	2,422	15	2,422		12,718	13
14	Building Improvements - Drapes / Coverings For Residents Rooms	2010	2,532	464	5	464		2,532	14
15	Building Improvements - Drapes / Coverings For Residents Rooms	2011	3,129	626	5	626		3,077	15
16	Building Improvements - New Activity Room Sound System	2011	15,382	1,538	10	1,538		7,178	16
17	Building Improvements - New Activity Room Vinyl Flooring	2011	18,937	1,894	10	1,894		8,837	17
18	Building Improvements - New Activity Room Blinds & Window Cd	2011	4,581	916	5	916		4,276	18
19	Building Improvements - Internal Sewer Line Replacement	2011	9,611	481	20	481		2,162	19
20	Building Improvements - Attic Smoke Walls & Wood Doors	2012	12,000	800	15	800		3,133	20
21	Building Improvements - Sprinkler System Update	2013	3,567	357	10	357		1,011	21
22	Building Improvements - Kitchen A/C & Compressor	2013	13,552	904	15	904		2,259	22
23	Building Improvements - Fire Alarm Panel Replacement	2013	23,000	2,300	10	2,300		5,558	23
24	Building Improvements - Activity Room Automatic Door	2013	5,660	566	10	566		1,321	24
25	Building Improvements - RN Station Leak	2013	4,650	233	20	233		523	25
26	Building Improvements - Living Room Carpeting	2013	2,524	505	5	505		1,094	26
27	Building Improvements - Water Heaters Replacement	2014	10,600	1,060	10	1,060		2,120	27
28	Building Improvements - Mechanical Door Restrictor For Elevator	2014	3,131	313	10	313		548	28
29	Building Improvements - Dining Room - Carpentry & Millwork	2014	13,919	928	15	928		1,547	29
30	Building Improvements - Dining Room - Acoustical Ceiling	2014	1,500	188	8	188		313	30
31	Building Improvements - Dining Room - Vinyl Tile Flooring	2014	8,346	835	10	835		1,391	31
32	Building Improvements - Dining Room - LED Can Lights & Lighti	2014	5,825	583	10	583		971	32
33	Building Improvements - Admin Offices - Window	2014	1,200	31	39	31		38	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,423,804	\$ 123,676		\$ 123,183	\$ (493)	\$ 2,094,003	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Highland Oaks

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 3,423,804	\$ 123,676		\$ 123,183	\$ (493)	\$ 2,094,003	1
2	Building Improvements - Admin Offices - Carpentry & Millwork	2014	52,599	3,507	15	3,507		4,383	2
3	Building Improvements - Admin Offices - Acoustical Ceiling	2014	2,528	316	8	316		395	3
4	Building Improvements - Admin Offices - Cabinets	2014	17,044	1,136	15	1,136		1,420	4
5	Building Improvements - Admin Offices - Countertops	2014	10,104	674	15	674		842	5
6	Building Improvements - Admin Offices - Light Fixtures & Electric	2014	6,800	680	10	680		850	6
7	Building Improvements - Admin Offices - Carpeting	2014	4,628	926	5	926		1,157	7
8	Building Improvements - Admin Offices - Wood Doors & Frames	2014	2,151	143	15	143		179	8
9	Building Improvements - Lobby/Hallway Update - Carpentry & Millwork	2015	75,131	4,591	15	4,591		4,591	9
10	Building Improvements - Lobby/Hallway Update - Fixtures & Lighting	2015	7,500	688	10	688		688	10
11	Building Improvements - Lobby/Hallway Update - Textured Paper	2015	3,311	607	5	607		607	11
12	Building Improvements - Lobby/Hallway Update - Sprinkler System	2015	3,579	131	25	131		131	12
13	Building Improvements - Lobby/Hallway Update - Fireplace & Heating	2015	7,148	655	10	655		655	13
14	Building Improvements - Lobby/Hallway Update - Acoustical Ceiling	2015	6,647	762	8	762		762	14
15	Building Improvements - Lobby/Hallway Update - Carpeting	2015	2,063	378	5	378		378	15
16	Building Improvements - Lobby/Hallway Update - Ceramic Tiling	2015	6,493	298	20	298		298	16
17	Building Improvements - Lobby/Hallway Update - Vinyl Flooring	2015	15,929	1,460	10	1,460		1,460	17
18	Building Improvements - Beauty Shop/Therapy - Vinyl Flooring	2015	4,495	412	10	412		412	18
19	Building Improvements - Beauty Shop/Therapy - Carpentry & Millwork	2015	6,890	421	15	421		421	19
20	Building Improvements - Spa Ceramic Tiling	2015	12,152	506	20	506		506	20
21	Building Improvements - Spa Drainage & Plumbing Update	2015	2,750	115	20	115		115	21
22	Building Improvements - Hallway Update - Textured Paper	2015	6,174	823	5	823		823	22
23	Building Improvements - Hallway Update - Acoustical Ceiling	2015	10,072	839	8	839		839	23
24	Building Improvements - Beauty Shop/Therapy - Cabinets & Countertops	2015	11,093	493	15	493		493	24
25	Building Improvements - Hallway Update - Fixtures & Lighting	2015	4,959	289	10	289		289	25
26	Building Improvements - Hallway Update - Vinyl Flooring	2015	19,651	1,146	10	1,146		1,146	26
27	Building Improvements - Toilet Replacement Project	2015	1,991	33	20	33		33	27
28	Building Improvements - ADON/Exam Room - Carpentry & Millwork	2015	15,706	262	15	262		262	28
29	Building Improvements - Desks & Cabinets For SS, Exam, Nurses	2015	10,724	89	20	89		89	29
30	Building Improvements - RN Office / RN Station - Carpentry & Millwork	2015	7,935	44	15	44		44	30
31	Building Improvements - RN Office / RN Station - Vinyl Flooring	2015	9,341	78	10	78		78	31
32	Building Improvements - Nurse Call System	2015	41,799	697	5	697		697	32
33	Building Improvements - New Storage Rooms - Carpentry & Millwork	2015	3,394		15				33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,816,585	\$ 146,875		\$ 146,382	\$ (493)	\$ 2,119,046	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	\$ 243,378	\$ 28,439	\$ 28,439	\$	3/5/10/12/15	\$ 126,631	71
72	Current Year Purchases	74,960	5,103	5,103		7/10/12/15/20	5,103	72
73	Fully Depreciated Assets	293,370				3/5/10	293,370	73
74								74
75	TOTALS	\$ 611,708	\$ 33,542	\$ 33,542	\$		\$ 425,104	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	\$ 35,116	76
77										77
78										78
79										79
80	TOTALS			\$ 36,327	\$ 3,633	\$ 3,633	\$		\$ 35,116	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)	\$ 4,464,620	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 184,050	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 183,557	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)	\$ 2,579,266	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	\$ 628,938	86
87	Land Improvements-86/90/91/12/14	85,882	2,988	76,856	87
88	Equipment-86/90/91/96/98/99/06/14	98,615	6,192	56,061	88
89	Building Improvements-99-03/06-14	262,347	21,417	78,110	89
90	Van-30% Non-Care Related-2006	15,569	1,557	15,050	90
91	TOTALS	\$ 1,438,971	\$ 56,568	\$ 855,015	91

G. Construction-in-Progress

	Description	Cost	
92	Storage Rooms & Toilet Replac	\$ 40,196	92
93			93
94			94
95		\$ 40,196	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	<b>TOTAL</b>				\$			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. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

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	<b>TOTAL</b>		\$	\$	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
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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>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		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		# 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>			\$		\$	\$		\$	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: 01/01/2015Ending: 12/31/2015

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015 (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	\$ 285,151	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>9,499</u> )	160,883		3
4	Supply Inventory (priced at <u>cost</u> )	18,492		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>	40,196		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 504,722	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	242,511		12
13	Land			13
14	Buildings, at Historical Cost	5,141,372		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	762,219		16
17	Accumulated Depreciation (book methods)	(3,441,183)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	12,510		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Capital In Insurance Groups</u>	163,432		23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 2,880,861	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 3,385,583	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 142,870	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	144,219		30
31	Accrued Taxes Payable (excluding real estate taxes)	6,259		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	53,386		34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36				36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 346,734	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 346,734	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 3,038,849	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 3,385,583	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(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>3,289,050</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>3,289,050</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(250,201)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (250,201)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>3,038,849</b>	<b>24</b> *

\* 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		
<b>A. Inpatient Care</b>				
1	Gross Revenue -- All Levels of Care	\$ 3,657,659	1	
2	Discounts and Allowances for all Levels	(235,984)	2	
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,421,675	3	
<b>B. Ancillary Revenue</b>				
4	Day Care	16,925	4	
5	Other Care for Outpatients		5	
6	Therapy		6	
7	Oxygen		7	
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 16,925	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	6,248	14	
15	Telephone, Television and Radio	52	15	
16	Rental of Facility Space		16	
17	Sale of Drugs	2,399	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory		19	
20	Radiology and X-Ray		20	
21	Other Medical Services	1,722	21	
22	Laundry		22	
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 10,421	23	
<b>D. Non-Operating Revenue</b>				
24	Contributions	120,938	24	
25	Interest and Other Investment Income***	9,051	25	
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 129,989	26	
<b>E. Other Revenue (specify):****</b>				
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27	
28	<b>Other Revenues</b>	284,678	28	
28a			28a	
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 284,678	29	
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 3,863,688	30	

		2		
II. Expenses		Amount		
<b>A. Operating Expenses</b>				
31	General Services	810,587	31	
32	Health Care	2,009,359	32	
33	General Administration	796,976	33	
<b>B. Capital Expense</b>				
34	Ownership	240,618	34	
<b>C. Ancillary Expense</b>				
35	Special Cost Centers	126,138	35	
36	Provider Participation Fee	130,211	36	
<b>D. Other Expenses (specify):</b>				
37			37	
38			38	
39			39	
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,113,889	40	
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(250,201)	41	
42	<b>Income Taxes</b>		42	
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (250,201)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 730,224	44
45	Private Pay - Net Inpatient Revenue	2,691,451	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>	\$ 3,421,675	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:

01/01/2015

Ending:

12/31/2015

**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	2,008	2,088	\$ 79,530	\$ 38.09	1
2	Assistant Director of Nursing	2,008	2,088	76,116	36.45	2
3	Registered Nurses	17,877	19,439	563,276	28.98	3
4	Licensed Practical Nurses	7,777	8,171	224,077	27.42	4
5	CNAs & Orderlies	53,602	57,282	731,990	12.78	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,022	3,389	47,909	14.14	8
9	Activity Director	1,822	1,973	31,520	15.98	9
10	Activity Assistants	6,328	6,785	61,004	8.99	10
11	Social Service Workers	2,084	2,167	45,519	21.01	11
12	Dietician					12
13	Food Service Supervisor	1,939	2,056	50,556	24.59	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,697	15,809	186,806	11.82	15
16	Dishwashers					16
17	Maintenance Workers	4,218	4,599	136,376	29.65	17
18	Housekeepers	5,535	5,950	63,980	10.75	18
19	Laundry	2,946	3,162	42,853	13.55	19
20	Administrator	1,103	1,103	47,333	42.91	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	3,629	3,978	77,949	19.60	23
24	Clerical	14	14	115	8.21	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>ADC &amp; Nursing St</u>	1,557	1,739	28,146	16.19	33
34	TOTAL (lines 1 - 33)	132,166	141,792	\$ 2,495,055 *	\$ 17.60	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	102	\$ 5,138	1-3	35
36	Medical Director	16	2,000	9-3	36
37	Medical Records Consultant	7	441	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	96	1,800	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	42	1,484	11-3	44
45	Social Service Consultant	12	2,435	12-3	45
46	Other(specify)				46
47	<u>Dental Consultant</u>	12	720	10-3	47
48					48
49	TOTAL (lines 35 - 48)	287	\$ 14,018		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	97	2,410	10-3	52
53	TOTAL (lines 50 - 52)	97	\$ 2,410		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	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

# 0029892

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

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 - \$3,557
- (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? 11
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 47,287 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. \$ 130,211  
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. \$ 9,597 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 \$ 12,024

Page 3, Schedule V, Line 27, Other Expenses

Loss on Retirement of Assets \$ 34,445  
Volunteer Expense 38  
Land Rent Paid to Related Party 1

Column 4 Total 34,484

Volunteer Expense on Page 5A, Non-Allowable Expense (38)

**RECLASSIFICATIONS:**

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

Column 8, Adjusted Total \$ 34,445

Page 4, Schedule V, Line 43, Other Expenses

Apartment Expense \$ 92,488  
Market Depreciation On Investments 29,586  
Investment Management Fees 3,534  
Miscellaneous Non-Operating Expense (Sales Tax) 111  
Multi-Purpose Room Expense 101

Column 4 Total 125,820

Apartment Expense - Page 5A - Non-Allowable Expense (92,488)

Market Depreciation On Investments - Page 5A - Non-Allowable Expense (29,586)

Investment Management Fees - Page 5A - Non-Allowable Expense (3,534)

Miscellaneous Non-Operating Expense (Sales Tax) - Page 5 - Non-Allowable Expens (111)

Multi-Purpose Room Expense - Page 5A - Non-Allowable Expense (101)

Column 8, Adjusted Total

\$ -

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

Reclassify Staff Meals <u>From</u> Line 1, Dietary Wages & Supplies	\$ (6,372)
Reclassify Staff Meals <u>From</u> Line 2, Meal Costs	(3,225)
Reclassify Staff Meals <u>To</u> Line 22, Employee Benefits	9,597

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>
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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 2015.

**Page 19, Schedule XVII, Line 28, Other Revenues**

<u>Account</u>		
8050	Apartment Income	\$ 262,118
8029	Market Appreciation On Investments	17,689
8026	Miscellaneous Non-Operating	3,183
8023	Vending Income	927
6911	Miscellaneous Operating	470
8020	Cookbook Sales	252
6902	Activity Income	39
		<u>39</u>
		<u>\$ 284,678</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 21, Schedule XIX, Section C, Legal Expense**

Invoice Date	Payee	Description Of Services	Allowable Amount
3/24/2015	Polsinelli PC	Discussion with Director of Nursing Regarding Resident Matter	\$ 77
			<u>77</u>
		Total:	<u>\$ 77</u>

**Page 21, Schedule XIX, Section D, Pension Expense**

Pension Costs For Owners and Related Parties	\$ -
Pension Costs For All Other Employees	<u>53,675</u>
	<u>\$ 53,675</u>

Note - 54 employees were covered under the pension plan for the year 2015.

**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 25 nurse assistants leave employment during 2015 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**

During April 20-23, 2015, Kathy Neuman (Director Of Nursing), attended a conference from MDS Training Institute, regarding MDS 3.0 Coordinator Certification. The meeting was held in Madison Wisconsin. The costs related to this out-of-state travel have not been adjusted out of the cost report because the seminar distance was less than 50 miles from Illinois.

During August 31, 2015 to September 2, 2015, Kathy Neuman (Director Of Nursing) and Mary Koga (RN), attended a conference from Matrix regarding Matrix computer training for new updates for 2016 regarding electronic medical records. The meeting was held in Dallas, Texas. The costs related to this out-of-state

travel have been adjusted out of the cost report.

**2015 Board of Directors and Officers:**

Boyd Metzger, President	1440 N. State Parkway, 17C, Chicago, IL 60610
Don Heiniger, Vice-President	38W644 Arrowmaker Pass, Elgin, IL 60124
Sam Bachtold, Secretary	9974 Tybow Trail, Roscoe, IL 61073
Matt Schambach, Treasurer	8701 S. Rood Road, Kingston, IL 60145
Matt Kinsinger	35W995 Boncosky Road, West Dundee, IL 60118
Les Schambach	402 Tenth Court, St. Charles, IL 60174
Dave Martin	24107 W. Grant Highway, Marengo, IL 60152

Matt Schambach, Treasurer, also provided monthly accounting and consulting services to the home during 2015. These services were paid to Borhart Spellmeyer & Company, LLC, the employer of Matt Schambach.

2015 Cost Report

Seminar Expense (Support for Page 21, Section G)

Facility # 0029892

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Tiffany Weiby	LPN	1/5/2015	Schaumburg	IL	Skin & Wound Care	PESI	\$ 190
Kathy Neuman	DON	3/18/2015	Madison	WI	MDS 3.0 Coordinator Certificate -- Seminar & Hotel	MDS Training Institute	1,344
Kathy Neuman	DON	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	509
Sue Sneed	ADON	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	509
Karen Erickson	RN	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	509
Martha Gathman	RN	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	509
Dana Pickens	RN	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	509
Liza Garcia	CNA	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	509
Angelica Vieyra	CNA	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	509
Jan Mogler	RN	4/2/2015	Schaumburg	IL	ICD-10-CM Training	HIN	492
Gretchen Hagerman	RN	4/2/2015	Schaumburg	IL	ICD-10-CM Training	HIN	492
Kathy Neuman	DON	6/30/2015	Elgin	IL	Webinar -- Proper Pain Assessment & Management for Residen	LSNI	99
Gretchen Hagerman	RN	7/1/2015	DeKalb	IL	NURS 463 NURS 488	Northern Illinois University	2,000
Kathy Neuman	DON	8/11/2015	Elgin	IL	Hosting Leading Age RN Meeting	Leading Age Illinois	67
Jan Mogler	RN	8/13/2015	Schaumburg	IL	CMS Implements a New MDS-Focused Survey	Healthcare Information Network	219
Kathy Neuman	DON	9/8/2015	Dallas	TX	Matrix Training -- Seminar & Airfare	Matrix	685
Mary Koga	RN	9/8/2015	Dallas	TX	Matrix Training -- Seminar & Airfare	Matrix	684
<b>NURSE TOTAL:</b>							<b>\$ 9,835</b>
Vicki Kellenberger	Business Mgr	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Food	Leading Age Illinois	\$ 60
Barb Steffen	Office Manager	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Food	Leading Age Illinois	60
<b>ADMINISTRATIVE TOTALS:</b>							<b>\$ 120</b>
Angela Kotschi	SS Designee	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	\$ 662
<b>SOCIAL SERVICES TOTAL:</b>							<b>\$ 662</b>
Warren Krup	Environmental Service Director	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Food	Leading Age Illinois	\$ 370
<b>ENVIRONMENTAL SERVICES TOTAL:</b>							<b>\$ 370</b>

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Donna Warren	Activity Director	1/15/2015	Naperville	IL	Mileage for Monthly Meeting	FRAPA	\$ 29
Donna Warren	Activity Director	2/11/2015	Naperville	IL	Mileage for Monthly Meeting	FRAPA	29
Donna Warren	Activity Director	3/11/2015	Naperville	IL	Mileage for Monthly Meeting	FRAPA	29
Donna Warren	Activity Director	4/8/2015	Naperville	IL	Mileage for Monthly Meeting	FRAPA	29
Donna Warren	Activity Director	5/13/2015	Naperville	IL	Mileage for Monthly Meeting	FRAPA	30
Donna Warren	Activity Director	6/15/2015	Naperville	IL	Mileage for Monthly Meeting	FRAPA	30
Donna Warren	Activity Director	8/12/2015	Naperville	IL	Mileage for Monthly Meeting	FRAPA	30
<b>ACTIVITY TOTAL:</b>							<b>\$ 206</b>
Erika Ardito	Cook	2/23/2015	Elgin	IL	Food Safety Class	Safe Dining Association	\$ 45
Martha Martinez	Cook/Server	3/30/2015	Elgin	IL	Food Sanitation Course	Safe Dining Association	110
Myrna Paulino	Cook/Server	3/30/2015	Elgin	IL	Food Sanitation Course	Safe Dining Association	110
Bethany Schmidgall	Director of Food Svc	4/1/2015	Rosemont	IL	Mileage	Gordon Food Show	35
Bethany Schmidgall	Director of Food Svc	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Hotel - Food	Leading Age Illinois	675
Erika Ardito	Cook	2/23/2015	Elgin	IL	Food Safety Class	Safe Dining Association	45
Bethany Schmidgall	Director of Food Svc	8/20/2015	St. Charles	IL	Membership	Assn of Nutrition and Food Service	155
Naheed Baber	Cook/Server	9/29/2015	Elgin	IL	Food Sanitation Course test/retest	Safe Dining Association	67
Martha Martinez	Cook/Server	9/29/2015	Elgin	IL	Food Sanitation Course test/retest	Safe Dining Association	67
Myrna Paulino	Cook/Server	9/29/2015	Elgin	IL	Food Sanitation Course test/retest	Safe Dining Association	66
<b>DIETARY TOTALS:</b>							<b>\$ 1,375</b>
All Staff		1/1/2015	Elgin	IL	Monthly Inservice Training	Silverchair/Relias Learning	\$ 3,704
Barb Steffen	Office Manager	1/6/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	6
Mary Koga	RN	1/23/2015	Elgin	IL	Name Plate & Tag	Balsis Awards & Engraving	14
Danielle Isunza	CNA	2/2/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Alyssa Goff	CNA	2/2/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Daniel Warren	Dietary Aide	2/2/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	125
All Staff		2/4/2015	Elgin	IL	Handbook Binders	Warehouse Direct	41
Vicki Kellenberger	Business Manager	2/5/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	2
Barb Steffen	Office Manager	2/5/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	2
Mary Koga	RN	2/5/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	3
Kathy Neuman	DON	2/24/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	6
Jennifer Tovar	Dietary Aide	3/2/2015	Elgin	IL	Physical	Provena St. Joseph Hopt	125
Jessenia Brito	Housekeeper	3/2/2015	Elgin	IL	Physical	Provena St. Joseph Hopt	110
Alejandro Magana	CNA	3/2/2015	Elgin	IL	Physical	Provena St. Joseph Hopt	100

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
All Staff		3/5/2015	Elgin	IL	Infection Control Booklets	Channing Bete Co, Inc	123
All Staff		3/11/2015	Elgin	IL	Drug Testing	Insight Drug Abuse Testing	184
Edie Anliker	Nursing Secretary	3/20/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	7
Yasmine Acevedo	CNA	3/20/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Irma Chavez	CNA	3/20/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Yadira Verastegui	CNA	3/20/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Sonia Martinez	CNA	3/20/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Mark Wewetzer	Maintenance	3/20/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	125
Courtney Ban	LEA	3/20/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	125
Kimerly Ledezma	CNA	3/20/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Tonya Carmona	CNA	3/20/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
All Staff		4/6/2015	Elgin	IL	Monthly Inservice Training	Silverchair/Relias Learning	412
Matt Kinsinger	Administrator	4/10/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	7
Jennifer Bohyer	Activity Aide	4/22/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	10
Matt Kinsinger	Administrator	4/22/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	10
Romeo Espinosa, Jr.	LPN	4/22/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	10
Wendy Sancehz	CNA	5/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Kaitlyn Braun	CNA	5/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Romeo Espinosa, Jr.	LPN	5/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	110
Jennifer Bohyer	Activity Aide	5/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	125
Frances Garry	CNA	5/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Darlene Schuman	LPN	5/5/2015	Elgin	IL	Name Plate	Balsis Awards & Engraving	7
Matt Kinsinger	Administrator	6/1/2015	Elgin	IL	Physical	Provena St. Joseph Hopt	40
Brittany Schambach	Activity Aide	6/1/2015	Elgin	IL	Physical	Provena St. Joseph Hopt	100
Manju Chakraborty	CNA	6/1/2015	Elgin	IL	Physical	Provena St. Joseph Hopt	100
Lauren Williams	CNA	6/1/2015	Elgin	IL	Physical	Provena St. Joseph Hopt	100
Nicole Groebli	LPN	6/1/2015	Elgin	IL	Physical	Provena St. Joseph Hopt	100
All Staff		6/19/2015	Elgin	IL	Swipe Cards	Information Controls	138
All Staff		6/30/2015	Elgin	IL	Monthly Inservice Training	Silverchair/Relias Learning	(165)
Raysean Hill	CNA	7/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	81
Cathleen Contino	RN	7/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	81
Tonya Cardenas	CNA	7/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	81
Kathleen Weiss	RN	7/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	81
Carol Haff	RN	7/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	81
All Staff		7/8/2015	Elgin	IL	Fire Safety Training/Demo	Fox Valley Fire & Safety	375
All Staff		7/8/2015	Elgin	IL	Drug Testing	Insight Drug Abuse Testing	202

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Nicole Groebli	LPN	7/22/2015	Elgin	IL	Name Plate	Balsis Awards & Engraving	14
All Staff		7/24/2015	Elgin	IL	Fire Safety Training/Demo	Fox Valley Fire & Safety	375
All Staff		7/31/2015	Elgin	IL	Dementia Training -- 2 sessions	Quality Care Consulting Service	477
Hannah Franklin	Cook	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Heather Schambach	Activity Aide	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Jessica Ojeda	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Bianca Espinosa	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Dominique Hearon	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Mary Steffen	Housekeeper	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Makala Davis	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Naheed Baber	Cook	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Yadana Arroyo	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Brian Taylor	Cook	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	108
Victor Vyleta	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	109
Cheryl Elder	RN	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	109
Jacqueline Arce	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	109
Iraida Camacho	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	109
Yvonne Estrada	CNA	8/3/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	109
Matt Kinsinger	Administrator	8/11/2015	Elgin	IL	Name Plate & Tag	Balsis Awards & Engraving	11
Cheryl Elder	RN	8/11/2015	Elgin	IL	Name Plate & Tag	Balsis Awards & Engraving	11
Carol Haff	RN	8/11/2015	Elgin	IL	Name Plate & Tag	Balsis Awards & Engraving	11
All Staff		8/12/2015	Elgin	IL	Dementia Training -- snacks	Angela Kotschi	30
All Staff		8/19/2015	Elgin	IL	Handbook Binders	Warehouse Direct	71
All Staff		8/31/2015	Elgin	IL	Dementia Training -- 2 sessions	Quality Care Consulting Service	265
Katlin Schambach	Activity Aide	9/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	130
Barbara Ness	CNA	9/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Nicole Schock	CNA	9/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Ariel Jones	CNA	9/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
All Staff		9/14/2015	Elgin	IL	Drug Testing	Insight Drug Abuse Testing	202
Wendy Raya	LPN	9/16/2015	Elgin	IL	Name Plate & Tag	Balsis Awards & Engraving	14
All Staff		9/20/2015	Elgin	IL	Handbook Binders	Warehouse Direct	45
Carol Steffen	Director of Activities	9/28/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	6
Angelica Shelby	Cook	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Heather Krup	Activity Aide	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Denese Allen	Laundry Aide	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Jessica Guerra	CNA	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Lauren Rose	CNA	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100
Rex Smithberg	Activity Aide	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Raquel Lopez	Housekeeper	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100.0
Herendira Escobar	CNA	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100.0
Carol Steffen	Director of Activities	10/1/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	100.0
Matt Kinsinger	Administrator	10/7/2015	Elgin	IL	Name Plate & Tag	Balsis Awards & Engraving	7.0
Angela Kotschi	Social Svc Designee	10/7/2015	Elgin	IL	Name Plate & Tag	Balsis Awards & Engraving	7.0
Sue Sneed	ADON	10/7/2015	Elgin	IL	Name Plate & Tag	Balsis Awards & Engraving	6.0
Nicole Butcher	LPN	10/27/2015	Elgin	IL	Name Plate	Balsis Awards & Engraving	7.0
Timarion White	Cook	10/31/2015	Elgin	IL	Physical & Fingerprinting	Provena St. Joseph Hopt	80.0
Laura Pino	Laundry Aide	11/2/2015	Elgin	IL	Name Tag	Balsis Awards & Engraving	6.0
All Staff		12/1/2015	Elgin	IL	Badge straps	Warehouse Direct	18.0
Ioulia Klemens	Director Dietary Svc	12/7/2015	Elgin	IL	Physical & Fingerprinting	Physicians Immediate Care	44.0
Lois Schroeder	Cook	12/7/2015	Elgin	IL	Physical & Fingerprinting	Physicians Immediate Care	75.0
Luz Hernandez	LEA	12/7/2015	Elgin	IL	Physical & Fingerprinting	Physicians Immediate Care	75.0
<b>EMPLOYEE TRAINING TOTAL:</b>							<b>\$ 12,810</b>
Lisa Paulson	Adult Day Care	4/27-29/15	Rosemont	IL	Annual Conference -- Seminar - Food	Leading Age Illinois	\$ 331
<b>ENVIRONMENTAL SERVICES TOTAL:</b>							<b>\$ 331</b>