

Facility Name & ID Number Hillcrest Retirement Village

0030312 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	<u>57</u>	Skilled (SNF)	<u>57</u>	<u>20,805</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>87</u>	Intermediate (ICF)	<u>87</u>	<u>31,755</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>144</u>	TOTALS	<u>144</u>	<u>52,560</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF		<u>2,833</u>	<u>7,498</u>	<u>10,331</u>	8
9	SNF/PED					9
10	ICF	<u>35,110</u>			<u>35,110</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>35,110</u>	<u>2,833</u>	<u>7,498</u>	<u>45,441</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.46%

D. How many bed-hold days during this year were paid by the Department? None (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 11/29/85

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/29/85 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 41 and days of care provided 4,809

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number

Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	338,856	33,734	8,254	380,844		380,844		380,844		1
2	Food Purchase		269,009		269,009	(28,908)	240,101	(167)	239,934		2
3	Housekeeping	256,682	38,053		294,735		294,735		294,735		3
4	Laundry	138,389	1,162		139,551		139,551		139,551		4
5	Heat and Other Utilities			103,483	103,483		103,483	(1,641)	101,842		5
6	Maintenance	45,191	19,215	106,181	170,587		170,587	8,717	179,304		6
7	Other (specify):*										7
8	TOTAL General Services	779,118	361,173	217,918	1,358,209	(28,908)	1,329,301	6,909	1,336,210		8
	B. Health Care and Programs										
9	Medical Director			32,502	32,502		32,502		32,502		9
10	Nursing and Medical Records	2,345,802	302,333	12,343	2,660,478		2,660,478		2,660,478		10
10a	Therapy	210,582			210,582		210,582		210,582		10a
11	Activities	176,961	7,824		184,785		184,785		184,785		11
12	Social Services	152,413			152,413		152,413		152,413		12
13	CNA Training										13
14	Program Transportation			1,663	1,663		1,663		1,663		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,885,758	310,157	46,508	3,242,423		3,242,423		3,242,423		16
	C. General Administration										
17	Administrative	213,042		232,000	445,042		445,042	(82,000)	363,042		17
18	Directors Fees										18
19	Professional Services			161,418	161,418		161,418	(14,011)	147,407		19
20	Dues, Fees, Subscriptions & Promotions			148,674	148,674		148,674	(101,520)	47,154		20
21	Clerical & General Office Expenses	283,651	637	271,937	556,225		556,225	(186,337)	369,888		21
22	Employee Benefits & Payroll Taxes			725,175	725,175	28,908	754,083	(7,064)	747,019		22
23	Inservice Training & Education										23
24	Travel and Seminar			33,866	33,866		33,866	(19,478)	14,388		24
25	Other Admin. Staff Transportation			3,213	3,213		3,213		3,213		25
26	Insurance-Prop.Liab.Malpractice			119,417	119,417		119,417	246	119,663		26
27	Other (specify):*							29,430	29,430		27
28	TOTAL General Administration	496,693	637	1,695,700	2,193,030	28,908	2,221,938	(380,734)	1,841,204		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,161,569	671,967	1,960,126	6,793,662		6,793,662	(373,825)	6,419,837		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

Hillcrest Retirement Village

#0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			119,284	119,284		119,284	71,455	190,739			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			6,277	6,277		6,277	219,598	225,875			32
33	Real Estate Taxes							82,522	82,522			33
34	Rent-Facility & Grounds			566,000	566,000		566,000	(548,280)	17,720			34
35	Rent-Equipment & Vehicles			7,380	7,380		7,380	600	7,980			35
36	Other (specify):*							58,339	58,339			36
37	TOTAL Ownership			698,941	698,941		698,941	(115,766)	583,175			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		169,451	439,269	608,720		608,720		608,720			39
40	Barber and Beauty Shops	9,248			9,248		9,248		9,248			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			325,828	325,828		325,828		325,828			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	9,248	169,451	765,097	943,796		943,796		943,796			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,170,817	841,418	3,424,164	8,436,399		8,436,399	(489,591)	7,946,808			45

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

Hillcrest Retirement Village

ID# 0030312

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Union COPE	\$ (43)	22	1
2	Bank Charges	(23,037)	21	2
3	Non-Allowable Telephone	(11,832)	21	3
4	Trust Fees	(350)	21	4
5	Gain/Loss on Fixed Assets	(5,000)	30	5
6	Non-Allowable Legal	(14,199)	19	6
7	Amortization - Bldg. Co	(6,236)	36	7
8	Franchise Taxes - Bldg. Co.	(250)	21	8
9	Non-Allowable Expense	(5,953)	21	9
10	PAC Dues	(3,586)	20	10
11	Additional R&M	3,982	06	11
12	Non-Allowable and out of State Seminar	(19,478)	24	12
13	Professional Fees - Bldg. Co	(9,716)	19	13
14	Loan Expense	(2,500)	21	14
15	Capitalized R&M	(12,450)	06	15
16	Non-Allowable Expense	(21,406)	21	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(132,054)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Hillcrest Retirement Village# 0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

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													1
2	Food Purchase	(167)											(167)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(2,016)		375									(1,641)	5
6	Maintenance	(8,468)	17,185										8,717	6
7	Other (specify):*													7
8	TOTAL General Services	(10,651)	17,185	375									6,909	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs													16
	C. General Administration													
17	Administrative			(60,000)	(282,000)	(244,500)	504,500						(82,000)	17
18	Directors Fees													18
19	Professional Services	(23,915)	9,716		94	94							(14,011)	19
20	Fees, Subscriptions & Promotions	(101,520)											(101,520)	20
21	Clerical & General Office Expenses	(187,459)	250	872									(186,337)	21
22	Employee Benefits & Payroll Taxes	(7,064)											(7,064)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(19,478)											(19,478)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			246									246	26
27	Other (specify):*			14,378	12,471	2,581							29,430	27
28	TOTAL General Administration	(339,436)	9,966	(44,504)	(269,435)	(241,825)	504,500						(380,734)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(350,087)	27,151	(44,129)	(269,435)	(241,825)	504,500						(373,825)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(20,025)	91,456	24									71,455	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,602)	222,200										219,598	32
33	Real Estate Taxes		82,522										82,522	33
34	Rent-Facility & Grounds		(566,000)	17,720									(548,280)	34
35	Rent-Equipment & Vehicles			600									600	35
36	Other (specify):*	(6,236)	64,575										58,339	36
37	TOTAL Ownership	(28,863)	(105,247)	18,344									(115,766)	37
	Ancillary Expense													
	E. Special Cost Centers													
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):*													43
44	TOTAL Special Cost Centers													44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(378,950)	(78,096)	(25,785)	(269,435)	(241,825)	504,500						(489,591)	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
See 6-Supplemental		See 6-Supplemental		See 6-Supplemental		

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	34 Rental Income	\$ 566,000	Hillcrest Development, LLC		\$	\$ (566,000)	1
2	V			Hillcrest Development, LLC				2
3	V	33 R/E Tax Reimb.-Prior Year	1,080	Hillcrest Development, LLC			(1,080)	3
4	V	36 Amortization		Hillcrest Development, LLC		6,236	6,236	4
5	V	33 Real Estate Taxes - Lots		Hillcrest Development, LLC		8,602	8,602	5
6	V	33 Real Estate Taxes		Hillcrest Development, LLC		75,000	75,000	6
7	V	19 Professional Fees		Hillcrest Development, LLC		9,716	9,716	7
8	V	36 MIP Expense		Hillcrest Development, LLC		58,339	58,339	8
9	V	30 Depreciation		Hillcrest Development, LLC		91,456	91,456	9
10	V	32 Interest Expense	434	Hillcrest Development, LLC		222,634	222,200	10
11	V	21 Taxes-Franchise		Hillcrest Development, LLC		250	250	11
12	V	06 Repair & Maintenance		Hillcrest Development, LLC		17,185	17,185	12
13	V			Hillcrest Development, LLC				13
14	Total		\$ 567,514			\$ 489,418	\$ * (78,096)	14

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning: 01/01/15

Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	A.H.B. D/B/A ABH MANAGEMENT	100.00%	\$ 375	\$	375	15
16	V	19 PROFESSIONAL FEES		A.H.B. D/B/A ABH MANAGEMENT	100.00%				16
17	V	21 CLERICAL AND GENERAL		A.H.B. D/B/A ABH MANAGEMENT	100.00%	872		872	17
18	V	26 INSURANCE		A.H.B. D/B/A ABH MANAGEMENT	100.00%	246		246	18
19	V	30 DEPRECIATION		A.H.B. D/B/A ABH MANAGEMENT	100.00%	24		24	19
20	V	34 RENT		A.H.B. D/B/A ABH MANAGEMENT	100.00%	17,720		17,720	20
21	V	35 EQUIPMENT RENT		A.H.B. D/B/A ABH MANAGEMENT	100.00%	600		600	21
22	V								22
23	V								23
24	V	6 ADM. COMP.- M. ROSENBAUM		A.H.B. D/B/A ABH MANAGEMENT	100.00%				24
25	V	17 ADM. COMP.- IVY FISHMAN		A.H.B. D/B/A ABH MANAGEMENT	100.00%				25
26	V	17 SALARY - A. ROSENBAUM		A.H.B. D/B/A ABH MANAGEMENT	100.00%				26
27	V	21 CLERICAL COMP		A.H.B. D/B/A ABH MANAGEMENT	100.00%				27
28	V	27 EMP. BEN.-DIRECT ALLOC.		A.H.B. D/B/A ABH MANAGEMENT	100.00%	14,378		14,378	28
29	V								29
30	V								30
31	V								31
32	V	17 HOME OFFICE	60,000	A.H.B. D/B/A ABH MANAGEMENT	100.00%			(60,000)	32
33	V	21 HOME OFFICE CLERICAL		A.H.B. D/B/A ABH MANAGEMENT	100.00%				33
34	V	22 HOME OFFICE BENEFITS		A.H.B. D/B/A ABH MANAGEMENT	100.00%				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 60,000			\$ 34,215	\$ *	(25,785)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 ADMIN. - KARLA BISHOP	\$	KARLA BISHOP, INC.	100.00%	\$ 50,000	\$ 50,000
16	V	19 PROFESSIONAL FEES		KARLA BISHOP, INC.	100.00%	94	94
17	V	27 EMPLOYEE BENEFITS		KARLA BISHOP, INC.	100.00%	12,471	12,471
18	V						
19	V						
20	V						
21	V	17 MANAGEMENT FEES	332,000	KARLA BISHOP, INC.	100.00%		(332,000)
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 332,000			\$ 62,565	\$ * (269,435)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 ADMIN. - E. ROSENBAUM	\$	HEALTH RESOURCE, INC.	100.00%	\$ 50,000	\$ 50,000
16	V	19 PROFESSIONAL FEES		HEALTH RESOURCE, INC.	100.00%	94	94
17	V	27 EMPLOYEE BENEFITS		HEALTH RESOURCE, INC.	100.00%	2,581	2,581
18	V						
19	V	17 MANAGEMENT FEES	294,500	HEALTH RESOURCE, INC.	100.00%		(294,500)
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 294,500			\$ 52,675	\$ * (241,825)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 Management Fee- K. Bishop	\$	Hillcrest Consulting LLC	100.00%	\$ 330,000	\$	330,000	15
16	V	17 Management Fee- Health Resource		Hillcrest Consulting LLC	100.00%	292,500		292,500	16
17	V	17 Management Fee- A. Rosenbaum		Hillcrest Consulting LLC	100.00%	50,000		50,000	17
18	V								18
19	V								19
20	V	17 Management Fee	168,000	Hillcrest Consulting LLC				(168,000)	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 168,000			\$ 672,500	\$ *	504,500	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning: 01/01/15

Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning: 01/01/15

Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

Facility Name & ID Number

Hillcrest Retirement Village

#

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	Alan Rosenbaum	Administrator	Administrative	0.00%	See Attached	45.00	100.00%	Sal. Alloc.	\$ 263,042	17-1,17-7	1	
2	Karla Bishop	President	Administrative	32.50%	See Attached	10.00	25.00%	Alloc-Admin	50,000	17 - 7	2	
3	Earl Rosenbaum	Vice President	Administrative	33.75%	See Attached	10.00	25.00%	Alloc-Admin	50,000	17 - 7	3	
4											4	
5											5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 363,042		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 Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization A.H.B. D/B/A ABH MANAGEMENT
 Street Address 600 CENTRAL AVENUE
 City / State / Zip Code HIGHLAND PARK, IL 60035
 Phone Number (847)432-7262
 Fax Number (847)432-6095

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	5	UTILITIES	PATIENT DAYS	136,463	3	\$ 1,125	\$ 45,441	\$ 375	1
2	19	PROFESSIONAL FEES	PATIENT DAYS	136,463	3		45,441		2
3	21	CLERICAL AND GENERAL	PATIENT DAYS	136,463	3	2,619	45,441	872	3
4	26	INSURANCE	PATIENT DAYS	136,463	3	740	45,441	246	4
5	30	DEPRECIATION	PATIENT DAYS	136,463	3	72	45,441	24	5
6	34	RENT	PATIENT DAYS	136,463	3	53,215	45,441	17,720	6
7	35	EQUIPMENT RENT	PATIENT DAYS	136,463	3	1,803	45,441	600	7
8									8
9									9
10	6	ADM. COMP.- M. ROSENBAUM	AVG. HOURS WORKED		1				10
11	17	ADM. COMP.- IVY FISHMAN	AVG. HOURS WORKED	40	1	5,000			11
12	17	SALARY - A. ROSENBAUM	AVG. HOURS WORKED	40	1		40		12
13	21	CLERICAL COMP	AVG. HOURS WORKED	40	1				13
14	27	EMP. BEN.-DIRECT ALLOC.	DIRECT		2	14,378		14,378	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 78,952	\$	\$ 34,215	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

KARLA BISHOP, INC.

Street Address

271 RIVERS DRIVE

City / State / Zip Code

LAKE BLUFF, IL. 60044

Phone Number

(847)432-7262

Fax Number

(847)432-6095

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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	17	ADMIN. - KARLA BISHOP	AVG. HOURS WORKED	40	3	\$ 200,000	\$ 200,000	10	\$ 50,000	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	40	3	375		10	94	2
3	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED	40	3	49,883		10	12,471	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					\$ 250,258	\$ 200,000		\$ 62,565	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization

HEALTH RESOURCE, INC.

Street Address

P.O. BOX 1275

City / State / Zip Code

HIGHLAND PARK, IL. 60035

Phone Number

(847)432-7262

Fax Number

(847)432-6095

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	17	ADMIN. - E. ROSENBAUM	AVG. HOURS WORKED	40	3	\$ 200,000	\$ 200,000	10	\$ 50,000	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	40	3	375		10	94	2
3	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED	40	3	10,325		10	2,581	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					\$ 210,700	\$ 200,000		\$ 52,675	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Hillcrest Consulting LLC

Street Address

1740 N. Circuit Drive

City / State / Zip Code

Round Lake Beach, IL 60073

Phone Number

(847) 432-7262

Fax Number

()

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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	17	Management Fee- K. Bishop			\$	\$		\$ 330,000	1
2	17	Management Fee- Health Resource						292,500	2
3	17	Management Fee- A. Rosenbaum						50,000	3
4									4
5									5
6	17	Management Fee							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				\$	\$		\$ 672,500	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Hillcrest Retirement Village

0030312 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	HUD		X	Mortgage			\$	\$ 5,601,048		\$ 222,634	1								
2											2								
3											3								
4											4								
5											5								
Working Capital																			
6	American National Bank		X	Line of Credit						4,560	6								
7	Raymond Chevrolet		X					40,646		1,717	7								
8	See Supplemental Schedule							94,485			8								
9	TOTAL Facility Related						\$	\$ 5,736,180		\$ 228,911	9								
B. Non-Facility Related*																			
10	Interest Income		X							(2,602)	10								
11	Hilcrest Development LLC		X							(434)	11								
12											12								
13											13								
14	TOTAL Non-Facility Related						\$	\$		\$ (3,036)	14								
15	TOTALS (line 9+line14)						\$	\$ 5,736,180		\$ 225,875	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 58,339 Line # 36

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

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

Facility Name & ID Number

Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

	1	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
	A. Directly Facility Related																	
	Long-Term																	
1							\$	\$			\$	1						
2												2						
3												3						
4												4						
5												5						
6												6						
7	TOTAL Long-Term																	
	Working Capital																	
8	Van Caravan		X				\$	\$ 44,346			\$	8						
9	Dodge Durango		X					50,140				9						
10												10						
11												11						
12												12						
13												13						
14	TOTAL Working Capital																	
	B. Non-Facility Related*																	
15							\$	\$			\$	15						
16												16						
17												17						
18												18						
19												19						
20	TOTAL Non-Facility Related																	

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																						
1. Real Estate Tax accrual used on 2014 report.		\$	85,800		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.)		\$	84,522		2																			
3. Under or (over) accrual (line 2 minus line 1).		\$	(1,278)		3																			
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	83,800		4																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	82,522		7																			
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:	2010	<u>58,450</u>	8	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY			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
FOR BHF USE ONLY																								
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																					
	2011	<u>71,113</u>	9																					
	2012	<u>73,832</u>	10																					
	2013	<u>83,536</u>	11																					
	2014	<u>84,522</u>	12																					
2015 Accrual = \$84,522 x 0.99 = \$83,800																								

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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Hillcrest Retirement Village COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0030312

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>06-17-200-009</u>	<u>Long Term Care Property</u>	\$ <u>1,970.29</u>	\$ <u>1,970.29</u>
2. <u>06-17-200-010</u>	<u>Long Term Care Property</u>	\$ <u>72,949.14</u>	\$ <u>72,949.14</u>
3. <u>06-17-200-011</u>	<u>Long Term Care Property</u>	\$ <u>1,000.25</u>	\$ <u>1,000.25</u>
4. <u>06-17-214-011</u>	<u>Parking Lot</u>	\$ <u>4,202.86</u>	\$ <u>4,202.86</u>
5. <u>06-17-214-010</u>	<u>Parking Lot</u>	\$ <u>4,399.50</u>	\$ <u>4,399.50</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>84,522.04</u>	\$ <u>84,522.04</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 X 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 Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,277 B. General Construction Type: Exterior Brick Frame _____ 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).

None

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>1985</u>	\$ <u>57,500</u>	<u>1</u>
2	<u>Parking Lot</u>		<u>1985</u>	<u>132,513</u>	<u>2</u>
3	TOTALS			\$ 190,013	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	144	1985	1976	\$ 1,430,000	\$	30	\$ 39,719	\$ 39,719	\$ 1,430,000	4
5		1989	1989	780,798	24,787	31.6	24,709	(78)	653,148	5
6		1994	1994	554,167	20,152	39	14,209	(5,943)	283,567	6
7										7
8										8
Improvement Type**										
9	Various		1987	9,045		20			9,045	9
10	Various		1989	36,275		20			36,265	10
11	Various		1990	2,002		20			2,000	11
12	Various		1991	16,248		20			15,533	12
13	Various		1992	8,821		20			8,821	13
14	Various		1993	3,000		20			3,000	14
15	Various		1994	51,668		20			51,668	15
16	Various		1995	8,799		20	170	170	6,575	16
17	Various		1996	51,722		20	2,586	2,586	50,258	17
18	Various		1997	4,495		20	225	225	4,214	18
19	Various		1998	24,327		20	1,216	1,216	21,444	19
20	Various		1999	9,947		20	497	497	8,205	20
21	Various		2000	7,062		20	353	353	5,297	21
22	Various		2001	32,994		20	1,194	1,194	17,124	22
23	Various		2002	6,950		20	93	93	6,857	23
24	Various		2003	10,904		20	440	440	7,656	24
25	Various		2004	8,143		20	367	367	5,097	25
26	Various		2005	7,695		20	457	457	5,754	26
27	Various		2006	30,616		20	831	831	22,784	27
28	Various		2007	10,035		20	1,004	1,004	8,697	28
29	Various		2009	8,713		20	588	588	3,820	29
30	Various		2010	34,981		20	2,548	2,548	14,655	30
31	Various		2011	32,168		20	3,577	3,577	16,500	31
32										32
33										33
34										34
35										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 Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		291,433			11,900	11,900	65,333	67
68		3,005	24		67	43	2,550	68
69			165,801			(165,801)		69
70		\$ 3,476,013	\$ 210,764		\$ 106,749	\$ (104,015)	\$ 2,765,867	70

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,476,013	\$ 210,764		\$ 106,749	\$ (104,015)	\$ 2,765,867	1
2	Parking Lot	2013	345,665		20	23,044	23,044	69,133	2
3	Parking Lot Sealcoating	2013	2,770		20	139	139	346	3
4	Air Conditioner	2014	6,031		20	1,206	1,206	2,412	4
5	Air Conditioners	2014	2,556		20	511	511	596	5
6	Door Knobs	2014	12,452		20	1,245	1,245	1,453	6
7	Insulation	2014	14,000		20	1,400	1,400	1,633	7
8	Faucets	2014	21,411		20	2,141	2,141	2,498	8
9	Air Conditioners	2014	2,538		20	127	127	201	9
10	Sidewalk	2014	12,225		20	611	611	917	10
11	Door & Frame	2014	3,680		20	184	184	261	11
12	Air Condition	2015	2,807		20	468	468	468	12
13	Roof - Aloha Const.	2015	5,000		20	125	125	125	13
14	Seal Coating & Restriping	2015	2,800		20	140	140	140	14
15	Electrical Upgrade	2015	3,325		20	166	166	166	15
16	Bookkeeping Room Remodel - Floors, Drywall, Carpentry Work	2015	3,500		20	175	175	175	16
17	Electrical Work For Offices And Resident Rooms	2015	2,825		20	141	141	141	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	Gain/Loss on Fixed Assets			(5,000)					26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,919,598	\$ 205,764		\$ 138,574	\$ (72,191)	\$ 2,846,533	34

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 3,919,598	\$ 205,764		\$ 138,574	\$ (67,191)	\$ 2,846,533	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		\$ 3,919,598	\$ 205,764		\$ 138,574	\$ (67,191)	\$ 2,846,533	34

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 3,919,598	\$ 205,764		\$ 138,574	\$ (67,191)	\$ 2,846,533	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	TOTAL (lines 1 thru 33)	\$ 3,919,598	\$ 205,764		\$ 138,574	\$ (67,191)	\$ 2,846,533	34

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 3,919,598	\$ 205,764		\$ 138,574	\$ (67,191)	\$ 2,846,533	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		\$ 3,919,598	\$ 205,764		\$ 138,574	\$ (67,191)	\$ 2,846,533	34

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	Building Company		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Hillcrest Development	1993	53,433		20			53,433	9
10	Water Heater	2015	5,800		20	290	290	290	10
11	Retention Pond	2015	30,590		20	1,530	1,530	1,530	11
12	Flooring, Hand/Crash Rails, Drywall Doors/Carpentry -	2015	22,000		20	1,100	1,100	1,100	12
13	100-500 wings/ Nurse stations 1 & 3, bathrooms								13
14	Pipe wire/Install electrical in courtyard/nurse's station 1 & 3	2015	11,157		20	558	558	558	14
15	Corner Guards/Handrails, Wallcovering-100-500 wings/corridors	2015	26,582		20	1,329	1,329	1,329	15
16	Wander Protection System	2015	6,203		20	310	310	310	16
17	Flooring: Hallways, Reception, Dining, Exercise Room, Offices	2015	109,132		20	5,457	5,457	5,457	17
18	Granite for Nursing Stations	2015	8,100		20	405	405	405	18
19	Draperies	2015	18,436		20	922	922	922	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 291,433	\$		\$ 11,900	\$ 11,900	\$ 65,333	34

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 291,433	\$		\$ 11,900	\$ 11,900	\$ 65,333	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	TOTAL (lines 1 thru 33)	\$ 291,433	\$		\$ 11,900	\$ 11,900	\$ 65,333	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10	ABH Management	2002	2,836	24	20	67	43	2,381	10
11	ABH Management	2003	169					169	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	TOTAL (lines 1 thru 33)		\$ 3,005	\$ 24		\$ 67	\$ 43	\$ 2,550	34

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 3,005	\$ 24		\$ 67	\$ 43	\$ 2,550	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	TOTAL (lines 1 thru 33)	\$ 3,005	\$ 24		\$ 67	\$ 43	\$ 2,550	34

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	\$ 400,588	\$	\$ 31,244	\$ 31,244	10	\$ 327,293	71
72	Current Year Purchases	8,114		1,623	1,623	10	1,623	72
73	Fully Depreciated Assets	537,698				10	537,698	73
74								74
75	TOTALS	\$ 946,400	\$	\$ 32,867	\$ 32,867		\$ 866,614	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		Autos - See Attached		\$ 203,373	\$	\$ 19,299	\$ 19,299	5	\$ 64,782	76
77										77
78										78
79										79
80	TOTALS			\$ 203,373	\$	\$ 19,299	\$ 19,299		\$ 64,782	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)	\$ 5,259,384	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 205,764	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 190,739	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (15,025)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,777,929	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	FORD EXPEDITION - 1997	\$ 15,348	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 15,348	\$	\$	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? YES NO

If NO, see instructions.

		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	Alloc. ABH Mgmt.				17,720			5
6								6
7	TOTAL				\$ 17,720			7

**

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

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

9. Option to Buy: YES NO Terms: _____ *

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: \$ 7,980 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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 \$ _____

* 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.

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? <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>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 221,440	\$		\$ 221,440	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			12,902			12,902	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			204,927			204,927	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				152,807		152,807	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>						16,644		16,644	13
14	TOTAL			\$		\$ 439,269	\$ 169,451		\$ 608,720	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 Hillcrest Retirement Village# 0030312Report Period Beginning: 01/01/15Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 683,906	\$ 963,771	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,443,123	1,443,123	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	28,204	28,204	6
7	Other Prepaid Expenses	54,715	54,715	7
8	Accounts Receivable (owners or related parties)	181,552	77,500	8
9	Other(specify):	77,000	289,502	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,468,500	\$ 2,856,815	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		202,513	13
14	Buildings, at Historical Cost		2,764,965	14
15	Leasehold Improvements, at Historical Cost	644,787	792,593	15
16	Equipment, at Historical Cost	911,730	1,340,726	16
17	Accumulated Depreciation (book methods)	(1,142,749)	(3,884,696)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		(6,902)	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	2,000	224,982	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 415,768	\$ 1,434,181	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,884,268	\$ 4,290,996	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 542,223	\$ 542,223	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	30,299	30,299	29
30	Accrued Salaries Payable	205,463	205,463	30
31	Accrued Taxes Payable (excluding real estate taxes)	62,202	62,202	31
32	Accrued Real Estate Taxes(Sch.IX-B)		83,800	32
33	Accrued Interest Payable		18,437	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	75,208	121,208	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 915,395	\$ 1,063,632	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	104,833	104,833	39
40	Mortgage Payable		5,601,048	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule	736,481	736,481	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 841,314	\$ 6,442,362	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,756,709	\$ 7,505,994	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,127,559	\$ (3,214,998)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,884,268	\$ 4,290,996	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 510,176	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 510,176	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	617,383	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 617,383	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,127,559	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning: 01/01/15

Ending:

12/31/15

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,904,966	1
2	Discounts and Allowances for all Levels	(999,009)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,905,957	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	914,945	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 914,945	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	1,794	12
13	Barber and Beauty Care	10,989	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	164,113	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	13,591	19
20	Radiology and X-Ray	1,805	20
21	Other Medical Services	32,986	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 225,278	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,602	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,602	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	5,000	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,000	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,053,782	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,358,209	31
32	Health Care	3,242,423	32
33	General Administration	2,193,030	33
B. Capital Expense			
34	Ownership	698,941	34
C. Ancillary Expense			
35	Special Cost Centers	617,968	35
36	Provider Participation Fee	325,828	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,436,399	40
41	Income before Income Taxes (line 30 minus line 40)**	617,383	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 617,383	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,396,199	44
45	Private Pay - Net Inpatient Revenue	574,233	45
46	Medicare - Net Inpatient Revenue	1,497,818	46
47	Other-(specify) <u>Hospice</u>	437,707	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,905,957	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis 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 Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	1,732	1,860	\$ 72,606	\$ 39.04	1
2	Assistant Director of Nursing	2,200	2,344	67,012	28.59	2
3	Registered Nurses	17,149	18,116	480,757	26.54	3
4	Licensed Practical Nurses	23,061	23,837	581,650	24.40	4
5	CNAs & Orderlies	100,647	105,627	1,143,777	10.83	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,390	12,795	210,582	16.46	8
9	Activity Director					9
10	Activity Assistants	10,674	11,989	176,961	14.76	10
11	Social Service Workers	5,518	6,206	152,413	24.56	11
12	Dietician					12
13	Food Service Supervisor	2,007	2,071	36,290	17.52	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,784	23,289	302,566	12.99	15
16	Dishwashers					16
17	Maintenance Workers	2,201	2,473	45,191	18.27	17
18	Housekeepers	17,895	19,495	256,682	13.17	18
19	Laundry	9,957	10,869	138,389	12.73	19
20	Administrator	2,080	2,080	213,042	102.42	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,713	15,634	283,651	18.14	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) See Supplemental	771	771	9,248	12.00	33
34	TOTAL (lines 1 - 33)	242,779	259,456	\$ 4,170,817 *	\$ 16.08	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	Monthly	\$ 8,254	01-03	35
36	Medical Director	Monthly	32,502	09-03	36
37	Medical Records Consultant	Monthly	4,100	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,243	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 53,099		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses			50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)		\$	53

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning: 01/01/15

Ending: 12/31/15

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	
Alan Rosenbaum	Administrator	0%	\$ 213,042	Workers' Compensation Insurance	\$ 80,162	IDPH License Fee	\$	
				Unemployment Compensation Insurance	43,867	Advertising: Employee Recruitment	9,405	
				FICA Taxes	308,807	Health Care Worker Background Check	4,235	
				Employee Health Insurance	176,977	(Indicate # of checks performed <u>282.3</u>)		
				Employee Meals	28,908	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	26,253	
				Other Employee Benefits	25,509	Licenses & Fees	7,262	
				Union Pension	70,215			
				Christmas Expense	12,576			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 213,042	TOTAL (agree to Schedule V, line 22, col.8)		\$ 47,154		
B. Administrative - Other							Less: Public Relations Expense ()	
Description			Amount				Non-allowable advertising ()	
Karla Bishop, Inc. -Administrative			\$ 2,000				Yellow page advertising ()	
Health Resource, Inc. - Management Fees			2,000					
ABH - Home Office Expense			60,000					
See Supplemental Schedule			168,000					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 232,000					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
FR&R/Marcum LLP	Accounting		\$ 117,459			\$	Out-of-State Travel	\$
See Attached	Legal		20,124					
Alpha Data	Data Processing		8,658				In-State Travel	
Alexander Popa	Computer Consultant		8,513					
Personnel Planners	UC Tax Consultant		300				Seminar Expense	14,388
Profit Planners	Pension Administration Fee		6,365					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 161,418	TOTAL		\$	Entertainment Expense ()	
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 14,388

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/15

Ending:

12/31/15

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$10,866
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (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? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 49,212 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. _____
- (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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 325,828
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? _____ 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? N/A
- (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. \$ 28,908 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (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% line 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (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.