

Facility Name & ID Number Pincrest Manor

0012765 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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>20,862</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>68</u>	Intermediate (ICF)	<u>68</u>	<u>24,888</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>125</u>	TOTALS	<u>125</u>	<u>45,750</u>	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	<u>8,386</u>	<u>3,932</u>	<u>3,743</u>	<u>16,061</u>	8
9	SNF/PED					9
10	ICF	<u>11,277</u>	<u>12,343</u>		<u>23,620</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>19,663</u>	<u>16,275</u>	<u>3,743</u>	<u>39,681</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.73%

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 Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 6/27/63

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 57 and days of care provided 2,739

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: 6/30/2016 Fiscal Year: 6/30/2016

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

Facility Name & ID Number Pinecrest Manor # 0012765 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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	479,352	30,509	24,602	534,463		534,463	(70,320)	464,143		1
2	Food Purchase		535,966		535,966		535,966	(111,484)	424,482		2
3	Housekeeping	289,076	27,247	37,925	354,248		354,248	(86,625)	267,623		3
4	Laundry	162,393	17,805		180,198		180,198		180,198		4
5	Heat and Other Utilities			317,271	317,271		317,271		317,271		5
6	Maintenance	284,213	13,611	82,828	380,652		380,652	(90,786)	289,866		6
7	Other (specify):*										7
8	TOTAL General Services	1,215,034	625,138	462,626	2,302,798		2,302,798	(359,215)	1,943,583		8
	B. Health Care and Programs										
9	Medical Director			6,600	6,600		6,600		6,600		9
10	Nursing and Medical Records	3,047,476	122,671	53,824	3,223,971		3,223,971		3,223,971		10
10a	Therapy										10a
11	Activities	135,130	5,329	2,605	143,064		143,064	(334)	142,730		11
12	Social Services	163,829	51	357	164,237		164,237		164,237		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,346,435	128,051	63,386	3,537,872		3,537,872	(334)	3,537,538		16
	C. General Administration										
17	Administrative	106,000			106,000		106,000		106,000		17
18	Directors Fees										18
19	Professional Services			193,578	193,578		193,578	(1,953)	191,625		19
20	Dues, Fees, Subscriptions & Promotions			11,887	11,887		11,887	(352)	11,535		20
21	Clerical & General Office Expenses	362,038	81,820	59,506	503,364		503,364	(30,555)	472,809		21
22	Employee Benefits & Payroll Taxes			1,060,169	1,060,169		1,060,169	(72,783)	987,386		22
23	Inservice Training & Education										23
24	Travel and Seminar			17,437	17,437		17,437		17,437		24
25	Other Admin. Staff Transportation			6,215	6,215		6,215		6,215		25
26	Insurance-Prop.Liab.Malpractice			116,438	116,438		116,438		116,438		26
27	Other (specify):*										27
28	TOTAL General Administration	468,038	81,820	1,465,230	2,015,088		2,015,088	(105,643)	1,909,445		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,029,507	835,009	1,991,242	7,855,758		7,855,758	(465,192)	7,390,566		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

Pinecrest Manor

#0012765

Report Period Beginning:

07/01/2015

Ending:

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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			320,205	320,205		320,205	16,340	336,545			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			120,662	120,662		120,662	(1,064)	119,598			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			6,919	6,919		6,919		6,919			35
36	Other (specify):*											36
37	TOTAL Ownership			447,786	447,786		447,786	15,276	463,062			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		114,112	532,050	646,162		646,162		646,162			39
40	Barber and Beauty Shops			31,861	31,861		31,861		31,861			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			290,856	290,856		290,856		290,856			42
43	Other (specify):* Non-Allowable Cos	134,310	13,808	528,806	676,924		676,924	(676,924)				43
44	TOTAL Special Cost Centers	134,310	127,920	1,383,573	1,645,803		1,645,803	(676,924)	968,879			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,163,817	962,929	3,822,601	9,949,347		9,949,347	(1,126,840)	8,822,507			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(27,450)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	16,340	30		9
10	Interest and Other Investment Income	(1,064)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,953)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(478,370)	43		24
25	Fund Raising, Advertising and Promotional	(7,068)	43		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 See Page 5A	(123,275)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (622,840)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(504,000)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (504,000)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,126,840)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Pinecrest Manor

ID# 0012765

Report Period Beginning: 07/01/2015

Ending: 06/30/2016

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Disallow association dues	\$ (125)	20	1
2	Offset miscellaneous Income	(617)	21	2
3	Disallow development salary	(55,204)	43	3
4	Disallow development consultant	(50)	43	4
5	Disallow development general exp	(3,662)	43	5
6	Disallow development events	(4,928)	43	6
7	Disallow development postage	(1,669)	43	7
8	Disallow development office supplies	(3,145)	43	8
9	Disallow development other supplies	(404)	43	9
10	Disallow cable tv expense	(26,565)	43	10
11	Disallow Medicare EKG - Part A	(8)	43	11
12	Disallow Medicare Lab - Part A	(3,877)	43	12
13	Disallow Medicare X-Ray - Part A	(6,313)	43	13
14	Disallow development conference/education	(443)	43	14
15	Disallow development travel expense	(257)	43	15
16	Disallow development service contracts	(1,345)	43	16
17	Disallow marketing/public relations cost	(3,656)	43	17
18	Disallow general expense	(854)	43	18
19	Disallow marketing salaries	(9,592)	43	19
20	Offset pet expense	(334)	11	20
21	Disallow Lobbying Expense	(227)	20	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	(123,275)		49

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
Brethren Home	100%			Pinecrest Village	Mt. Morris, IL	Retirement
						Community
				Pinecrest Foundation	Mt. Morris, IL	Fund Raising
						Foundation
				Pinecrest Grove	Mt. Morris, IL	Independent
						Living

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	1 Dietary Salary	\$ 42,870	Pinecrest Village	**	\$	\$	(42,870) 1
2	V	2 Food	111,483	Pinecrest Village	**			(111,483) 2
3	V	3 Housekeeping Salary	86,625	Pinecrest Village	**			(86,625) 3
4	V	6 Plant Salary	77,486	Pinecrest Village	**			(77,486) 4
5	V	21 Clerical & General Office-Salary	29,938	Pinecrest Village	**			(29,938) 5
6	V	22 Employee benefits & payroll taxes	66,798	Pinecrest Village	**			(66,798) 6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V			** Pinecrest Manor, Pinecrest Village & Pinecrest Grove				12
13	V			share a common Board of Directors				13
14	Total		\$ 415,200			\$	\$ *	(415,200) 14

* 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	6 Maintenance	\$ 13,300	Pinecrest Grove	**	\$	\$ (13,300) 15
16	V	43 Marketing Wages	69,515	Pinecrest Grove	**		(69,515) 16
17	V	22 Employee Benefits	5,985	Pinecrest Grove	**		(5,985) 17
18	V						
19	V						
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			** Pinecrest Manor, Pinecrest Village & Pinecrest Grove			
35	V			share a common Board of Directors			
36	V						
37	V						
38	V						
39	Total		\$ 88,800			\$ 0	\$ * (88,800) 39

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

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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	See Listing of Board of Directors Attached										3
4											4
5	Note: No members of the Board provide services to the facility, nor do they have										5
6	financial interest in business that do business with, or provide services to the facility.										6
7											7
8	No member of the Board received any compensation from this or any other nursing										8
9	home.										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

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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 N/A

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		N/A							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

Pinecrest Manor

0012765

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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											
										Name of Lender	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	JP Morgan Chase		X	Bond Issue	Interest Only	6/17/00	\$ 5,200,000	\$ 3,830,036	6/27/27	LI +.0050	\$ 116,958	1								
2	Midland States Bank		X	Mortgage	26202.05	8/1/13	274,860	100,669	10/30/2016	Variable	3,704	2								
3												3								
4												4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related				\$26,202.05		\$ 5,474,860	\$ 3,930,705			\$ 120,662	9								
B. Non-Facility Related*																				
10												10								
11												11								
12										Interest Income Offset	(1,064)	12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (1,064)	14								
15	TOTALS (line 9+line14)						\$ 5,474,860	\$ 3,930,705			\$ 119,598	15								

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

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

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

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pinecrest Manor COUNTY Ogle

FACILITY IDPH LICENSE NUMBER 0012765

CONTACT PERSON REGARDING THIS REPORT Kim Macklin

TELEPHONE (815) 734-4103 FAX #: (815) 734-7131

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 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 2015.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>N/A-Facility is a Not-For-Profit</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
2. <u>and pays no real estate taxes.</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
3. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
4. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
5. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
6. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
7. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
8. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
9. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
10. <u>_____</u>	<u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
	TOTALS	\$ <u>=====</u>	\$ <u>=====</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES N/A 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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Pinecrest Manor

0012765 Report Period Beginning:

07/01/2015 Ending:

06/30/2016

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 79,970 B. General Construction Type: Exterior Brick Frame Wood 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).

Pinecrest Village-Retirement Community

Congregate living units-48 units-60,413 square feet

Independent living units-9 units-12,079 square feet

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>	<u>443,048</u>	<u>1889</u>	<u>\$ 20,626</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	443,048		\$ 20,626	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	125	1963	1963	\$ 1,248,321	\$	50	\$	\$	\$ 1,248,321	4
5		1964	1964	13,640		50			13,640	5
6		1965	1965	400		50	4	4	400	6
7		1963	1963	67,803		5-20			67,803	7
8		1987	1987	43,345		5-10			43,345	8
Improvement Type**										
9	Building Improvements	1965		5,475		38			5,475	9
10	Building Improvements	1969		3,231	-	15-45			3,231	10
11	Building Improvements	1971		9,871	-	5-42			9,871	11
12	Building Improvements	1972		4,539	-	10			4,539	12
13	Building Improvements	1973		567	-	5			567	13
14	Building Improvements	1974		130,481	2,821	5-50	2821		111,457	14
15	Building Improvements	1975		17,918	-	10-15			17,918	15
16	Building Improvements	1976		22,483	-	5-38			22,483	16
17	Building Improvements	1977		12,308	-	10			12,308	17
18	Building Improvements	1978		1,354	-	5-10			1,354	18
19	Building Improvements	1979		10,885	-	7			10,885	19
20	Building Improvements	1980		6,121		5			6,121	20
21	Building Improvements	1981		8,640		10			8,640	21
22	Building Improvements	1982		54,612		5-10			54,612	22
23	Building Improvements	1983		65,748		5-10			65,748	23
24	Building Improvements	1984		74,218		5-10			74,218	24
25	Building Improvements	1985		28,402		5-10			28,402	25
26	Building Improvements	1986		53,789		5			53,789	26
27	Garage	1983		11,892		10			11,892	27
28	Brethren - House	1977		19,500		25			19,500	28
29	Brethren - Renovations	1980		40,698		25			40,698	29
30	Brethren - Insulation	1981		2,149		10			2,149	30
31	Brethren - Garage	1984		10,692		10			10,692	31
32	Brethren - Bath Remodel	1986		1,296		5			1,296	32
33	Brethren - Garage Improvement	1980		2,095		14			2,095	33
34	Energy Management	1985		3,180		10			3,180	34
35	Building (28 Beds)	1999		2,780,122	69,503	40	69503		1,190,159	35
36	Carpeting	1989		805		10			805	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 Pinecrest Manor

0012765

Report Period Beginning:

07/01/2015 Ending: 06/30/2016

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	Canopy Extension	1987	\$ 6,935	\$	5-10	\$	\$	\$ 6,935	37
38	Entrance Way	1987	37,500		25			37,500	38
39	Building Improvements	1991	14,073		5-15			14,073	39
40	Building Improvements	1991	10,796		10-15			10,796	40
41	Capitalized Repairs	1991	1,652		10			1,652	41
42	Building Improvements	1992	5,649		10-20			5,649	42
43	Building Improvements	1992	3,071		10			3,071	43
44	Building Improvements	1992	1,380		15			1,380	44
45	Building Improvements	1993	3,049		10			3,049	45
46	Building Improvements	1993	28,880		5			28,880	46
47	Building Improvements	1994	4,485	117	20		(117)	4,485	47
48	Building Improvements	1994	621		15			621	48
49	Building Improvements	1994	14,328		15			14,328	49
50	Building Improvements	1994	14,178		15			14,178	50
51	Building Improvements	1995	630		15			630	51
52	Garage Improvements	1996	2,516		5			2,516	52
53	Blacktop Resurfacing	1996	4,902		5			4,902	53
54	Blacktop Resurfacing	1997	1,805		5			1,805	54
55	Patio doors	1997	1,285		10			1,285	55
56	Water softener	1997	12,260		10			12,260	56
57	Accordion door	1997	3,295		10			3,295	57
58	Roof repairs	1997	5,162		10			5,162	58
59	Furnace repairs	1997	2,358		10			2,358	59
60	Redecorating	1998	34,716		10			34,716	60
61	Countertop & wallcovering	1998	4,167		5			4,167	61
62	Door	1998	62		5			62	62
63	Paging system	1998	2,977		5			2,977	63
64	Wiring	1998	950		5			950	64
65	Asbestos Removal	1998	79,150		10			79,150	65
66	Redecorating	1999	43,753		10			43,753	66
67	Asbestos Removal	1999	17,255		10			17,255	67
68	Pipe insulation	1999	6,625		10			6,625	68
69	Landscaping	1999	8,310		10			8,310	69
70	TOTAL (lines 4 thru 69)		\$ 5,135,355	\$ 72,441		\$ 72,328	\$ (113)	\$ 3,526,368	70

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

07/01/2015 Ending: 06/30/2016

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		\$ 5,135,355	\$ 72,441		\$ 72,328	\$ (113)	\$ 3,526,368	1
2	Signs	1999	10,583	-	5	-		10,583	2
3	Roof	1999	55,935	1,853	15	-	(1,853)	55,935	3
4	Windows	1999	20,688	692	15	-	(692)	20,688	4
5	HVAC Improvement	1999	2,000	71	15	-	(71)	2,000	5
6	Fixed Equipment	1999	80,501	-	5	-		80,501	6
7	Wing 4 addition and modernization	1999	858,673	21,467	40	21,467		370,353	7
8	Kitchen modernization	1999	602,543	15,064	40	15,064		260,553	8
9	Heating & cooling renovation	1999	1,486,082	37,152	40	37,152		640,948	9
10	Fresh air unit	1999	329,276	8,232	40	8,232		142,020	10
11	Emergency/supplemental electricity	1999	219,518	5,488	40	5,488		94,680	11
12	Security system	1999	11,190	280	40	280		5,140	12
13	Retention pond	1999	25,282	632	40	632		10,907	13
14	Sidewalks and outdoor lighting	1999	31,556	789	40	789		13,612	14
15	Additional modernization	2000	42,948	2,147	20	2,147		35,426	15
16	Flooring	2000	22,767	-	5	-		22,767	16
17	Windows	2000	10,325	516	20	516		8,514	17
18	Firewall	2000	39,232	1,962	20	1,962		32,373	18
19	Security system	2000	191	-	10	-		191	19
20	Remodeling	2000	14,848	-	5	-		14,848	20
21	Landscaping	2000	645	-	10	-		645	21
22	Additional asbestos removal	2000	1,200	-	10	-		1,200	22
23	Roofing	2000	2,884	-	10	-		2,884	23
24	Security system & fire alarm system	2000	3,631	-	10	-		3,631	24
25	Additional kitchen modernization	2000	2,756	137	20	137		2,261	25
26	Timeclock & security system	2000	3,283	-	10	-		3,283	26
27	Security and Entrance Doors	2000	24,520	-	10	-		24,520	27
28	Firewall	2000	3,436	-	10	-		3,436	28
29	Additional kitchen modernization	2000	10,361	-	10	-		10,361	29
30	HVAC	2001	2,664	-	10	-		2,664	30
31	Roofing	2001	36,573	2,438	15	2,438		35,351	31
32	Planning for modernization of rehabilitation rooms	2002	1,850	92	20	92		1,334	32
33	Memorial Project	2002	4,542	-	10	-		4,542	33
34	TOTAL (lines 1 thru 33)		\$ 9,097,838	\$ 171,453		\$ 168,724	\$ (2,729)	\$ 5,444,519	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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 9,097,838	\$ 171,453		\$ 168,724	\$ (2,729)	\$ 5,444,519	1
2	New Roof	2002	90,352	6,023	15	6,023		78,300	2
3	Courtyard Pavillion	2003	16,255	542	15	1,084	542	14,634	3
4	Solarium	2003	184,761	4,619	40	4,619		62,357	4
5	Wing 7 Renovations	2003	57,851	1,446	40	1,446		19,521	5
6				-		-			6
7	Landscaping - Courtyard	2003	56,011	1,868	30	1,868		23,350	7
8	Electrical - Courtyard	2003	27,003	900	30	900		11,250	8
9	Plumbing - Courtyard	2003	5,446	182	30	182		2,275	9
10	Remodeling Solarium Courtyard	2003	76,689	2,556	30	2,556		31,950	10
11	Survey - Courtyard	2003	2,296	76	30	76		950	11
12	Registers - Solarium	2003	3,375	-	5	-		3,375	12
13	Cabinetry - Wing 7	2003	741	18	40	18		225	13
14	Water lines - Main bldg	2003	1,919	95	10	-	(95)	1,919	14
15	Dietary drain flushing system	2003	726	42	10	-	(42)	726	15
16	Communications system - Wing 4	2003	3,729	195	10	-	(195)	3,729	16
17	Kitchen modernization - Wing 7	2003	414	10	40	10		125	17
18	Wallcovering	2003	5,980	299	10	-	(299)	5,980	18
19	Code Alert installation	2004	3,799	-	5	-		3,799	19
20	Fire alarm renovation and upgrade	2004	17,161	-	5	-		17,161	20
21	Time clock upgrade	2004	325	-	5	-		325	21
22				-		-			22
23	Wallpaper/Drapes/Redecorating	2005	6,153	308	20	308		3,542	23
24	Fascia improvements	2005	2,187	110	20	110		1,265	24
25	Wing 6 Tub/Shower	2005	9,024	452	20	452		5,198	25
26	Door Strikes - Pinecrest Terrace	2005	3,091	154	20	154		1,771	26
27	Unitary controller	2005	1,077	54	20	54		621	27
28	New Floats in Sewer Ejector Pit	2005	1,440	72	20	72		828	28
29	Wing 4 - Roof Renovation	2005	39,825		10			39,825	29
30	Renovation - East Dining Room	2005	39,599	1,980	20	1,980		22,770	30
31	Replace circulating pump	2005	1,463	74	20	74		851	31
32	Bathing System & Electric Transfer Seat	2005	9,040	450	20	450		5,175	32
33				-		-			33
34	TOTAL (lines 1 thru 33)		\$ 9,765,570	\$ 193,978		\$ 191,160	\$ (2,818)	\$ 5,808,316	34

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

07/01/2015 Ending: 06/30/2016

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 12C, Carried Forward		\$ 9,765,570	\$ 193,978		\$ 191,160	\$ (2,818)	\$ 5,808,316	1
2	West doctor's station renovation	2005	1,206	60	20	60		630	2
3	East Lounge renovation	2006	14,637	732	20	732		7,686	3
4	Removal of tile floor	2005	700	35	20	35		368	4
5	Parking lot expansion	2006	53,249	2,662	20	2,662		27,951	5
6	Heat lamps and timers	2006	877	44	20	44		462	6
7	Alarms	2006	1,830	92	20	92		966	7
8	Top jam mounted closer aluminum	2006	1,058	53	20	53		556	8
9				-		-			9
10	13 Vertech Radio VHF-160VC	2006	5,000	-	5	-		5,000	10
11	Seal Coat - Parking Lot	2006	6,101	-	5	-		6,101	11
12	Install Roof Systems - Wing 1 & 6	2006	88,180	4,409	20	4,409		41,886	12
13				-		-			13
14	Compressor	2008	7,077	354	10	708	354	5,309	14
15	Ejector Pump	2008	10,026	501	10	1,002	501	7,515	15
16				-		-			16
17	Employee Lounge Renovation-flooring, cabinetry and electrical	2009	8,612	430	20	430		3,225	17
18	Fire Alarm Upgrage	2009	9,850	493	20	493		3,697	18
19	Courtyard Project	2009	23,992	2,329	10	2,399	70	17,993	19
20	Sidewalk Egress Lighting	2009	21,975	1,099	20	1,099		8,242	20
21				-		-			21
22	Wing 5 Roof	2010	39,535	2,636	15	2,636		15,376	22
23	Water Heater	2011	6,895	690	10	690		3,737	23
24	Sprinkler System	2011	269,493	17,966	15	17,966		95,819	24
25				-		-			25
26	Canopy-Pincrest Terrace Courtyard	2011	3,400		3			3,400	26
27	Lighting Change throughout Manor-nursing home area	2011	6,309	630	10	630		2,835	27
28	Lighting upgrade throughout Manor-nursing home area	2011	5,248	524	10	524		2,358	28
29	Sidewalk removal & replacement	2012	6,511	651	10	651		2,630	29
30	Smoke Detector	2012	2,750	275	10	275		1,238	30
31	Boiler Repair	2012	5,180	518	10	518		2,331	31
32	AC/RTU Switch and Sensor	2012	2,900	290	10	290		1,305	32
33				-		-			33
34	TOTAL (lines 1 thru 33)		\$ 10,368,161	\$ 231,451		\$ 229,558	\$ (1,893)	\$ 6,076,932	34

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

07/01/2015 Ending: 06/30/2016

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 12D, Carried Forward		\$ 10,368,161	\$ 231,451		\$ 229,558	\$ (1,893)	\$ 6,076,932	1
2	Mechanical Room-A.O. Smith BTR-275A Water Heater	2012	8,262	826	10	826		2,478	2
3									3
4	Drain repair & new asphalt surfacing, Manor Wesley entrance	2013	10,000	2,000	5	2,000	(0)	5,000	4
5	Annunciator for Fire Alarm System in Front office	2014	3,021	810	3	1,007	197	2,419	5
6	& Accelerator added to sprinkler system								6
7	Hot Water Project	2014	124,784	8,319	15	8,318	(1)	20,795	7
8	Terrace signal units & console alarm system	2014	5,008	1,002	5	1,002	0	2,505	8
9	Repair/replace heat exchange/thermostat in dining room	2014	2,577		15	172	172	430	9
10	Removal of asbestos in boiler room	2014	6,740		15	450	450	1,125	10
11									11
12	Water Softener in mechanical room	2014	15,004	1,250	10	1,500	250	2,250	12
13	Sewer Ejection System, Sewer Slicer throughout facility	2015	22,424	187	10	2,242	2,056	3,364	13
14				-		-			14
15	Security Camera for Surveillance	2016	4,197	583	3	700	117	700	15
16	Carrier RTU	2016	8,395	93	15	280	187	280	16
17				-					17
18				-					18
19				-					19
20	To Reconcile to FS			(12,676)			12,676		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)		\$ 10,578,573	\$ 233,845		\$ 248,056	\$ 14,212	\$ 6,118,280	34

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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	\$ 372,875	\$ 75,199	\$ 77,704	\$ 2,505	3-15	\$ 259,226	71
72	Current Year Purchases	7,076	1,157	781	(376)	3-5	781	72
73	Fully Depreciated Assets	2,129,490					2,129,490	73
74								74
75	TOTALS	\$ 2,509,441	\$ 76,356	\$ 78,485	\$ 2,129		\$ 2,389,497	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	Long Term Care	94 Dodge Van	1994	\$ 7,355	\$	\$	\$	10	\$ 7,355	76
77	Long Term Care	95 GMC Safari	1995	17,994	-	-		10	17,994	77
78	Long Term Care	Ford Elkhart Coach	2007	44,766	4,477	4,477		7	39,014	78
79	See Sch 13A			90,624	5,527	5,527		5-10	66,511	79
80	TOTALS			\$ 160,739	\$ 10,004	\$ 10,004	\$		\$ 130,874	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)	\$ 13,269,379	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 320,205	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 336,545	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 16,341	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,638,651	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 93,613	92
93			93
94			94
95		\$ 93,613	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>N/A</u>			\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

12.	<u>/2017</u>	\$ _____
13.	<u>/2018</u>	\$ _____
14.	<u>/2019</u>	\$ _____

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 _____.

N/A

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 6,919 Description: Oxygen Rental

(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	<u>N/A</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		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(3)	hrs	\$	2,573	\$ 185,248	\$	2,573	\$ 185,248	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		259	18,640		259	18,640	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		4,558	328,162		4,558	328,162	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				114,112		114,112	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$	7,390	\$ 532,050	\$ 114,112	7,390	\$ 646,162	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2016

(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	\$ 62,747	\$ 62,747	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 410,000)	1,686,928	1,686,928	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	87,516	87,516	6
7	Other Prepaid Expenses	44,688	44,688	7
8	Accounts Receivable (owners or related parties)	160	160	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,882,039	\$ 1,882,039	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,626	20,626	13
14	Buildings, at Historical Cost	8,585,689	1,373,509	14
15	Leasehold Improvements, at Historical Cost	1,272,888	9,205,064	15
16	Equipment, at Historical Cost	2,789,801	2,670,180	16
17	Accumulated Depreciation (book methods)	(7,986,657)	(8,638,651)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP)	93,613	93,613	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,775,960	\$ 4,724,341	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,657,999	\$ 6,606,380	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 767,865	\$ 767,865	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	509,313	509,313	30
31	Accrued Taxes Payable (excluding real estate taxes)	38,962	38,962	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Sch 17A	599,728	599,728	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,915,868	\$ 1,915,868	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	100,669	100,669	40
41	Bonds Payable	3,830,036	3,830,036	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,930,705	\$ 3,930,705	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,846,573	\$ 5,846,573	46
47	TOTAL EQUITY(page 18, line 24)	\$ 811,426	\$ 759,807	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,657,999	\$ 6,606,380	48

*(See instructions.)

Facility Name: Pinecrest Manor
IDPH License ID Number: 0012765
Fiscal Year End: 06/30/2016

Schedule 17A

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
OIG/Hospice Payable	14,157	14,157
Credit Balances A/R	232,963	232,963
Interest Payable	9,447	9,447
Resident Funds Payable	10,348	10,348
Intra-company Accounts Payable	330,475	330,475
Employee w/h - Health	(325)	(325)
Employee w/h - Dental	2,786	2,786
Employee w/h - Aflac	(68)	(68)
Employee w/h - S/L Dis Ins	(55)	(55)
Total - Line 36	599,728	599,728

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,800,445	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,800,445	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(989,016)	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) Rounding	(3)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (989,019)	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)	\$ 811,426	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Pinecrest Manor# 0012765Report Period Beginning: 07/01/2015Ending: 06/30/2016**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	\$ 10,232,110	1
2	Discounts and Allowances for all Levels	(3,091,862)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,140,248	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,088,036	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,088,036	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	32,161	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	109,637	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,505	19
20	Radiology and X-Ray	5,996	20
21	Other Medical Services	66,792	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 217,091	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,064	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,064	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19A</u>	513,892	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 513,892	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,960,331	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,302,798	31
32	Health Care	3,537,872	32
33	General Administration	2,015,088	33
B. Capital Expense			
34	Ownership	447,786	34
C. Ancillary Expense			
35	Special Cost Centers	1,354,947	35
36	Provider Participation Fee	290,856	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,949,347	40
41	Income before Income Taxes (line 30 minus line 40)**	(989,016)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (989,016)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,547,061	44
45	Private Pay - Net Inpatient Revenue	3,963,713	45
46	Medicare - Net Inpatient Revenue	629,474	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,140,248	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.

^--This entity is a cash basis taxpayer

Facility Name: Pinecrest Manor
IDPH License ID Number: 0012765
Fiscal Year End: 06/30/2016

Schedule 19A

XVII. Income Statement

Line 28 Other Revenue (specify):

Description	Amount
Dietary income	14,100
Vending income FY15	13,350
Miscellaneous Rev	617
Finance Charges	(18,175)
Pinecrest Village Mgmt Fee	415,200
Pinecrest Grove Mgmt Fee	88,800
Total - Line 28	<u>513,892</u>

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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	1,824	2,080	\$ 106,193	\$ 51.05	1
2	Assistant Director of Nursing	1,880	2,112	40,679	19.26	2
3	Registered Nurses	36,181	37,871	822,279	21.71	3
4	Licensed Practical Nurses	31,831	33,946	602,264	17.74	4
5	CNAs & Orderlies	144,814	156,193	1,476,061	9.45	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,862	7,904	135,130	17.10	10
11	Social Service Workers	6,446	7,426	163,829	22.06	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	38,869	42,274	479,352	11.34	15
16	Dishwashers					16
17	Maintenance Workers	11,561	13,023	284,213	21.82	17
18	Housekeepers	24,198	27,071	289,076	10.68	18
19	Laundry	14,305	16,261	162,393	9.99	19
20	Administrator	1,872	2,080	106,000	50.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,955	18,210	362,038	19.88	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					32
33	Other(specify) <u>See Sch 20A</u>	5,844	6,674	134,310	20.12	33
34	TOTAL (lines 1 - 33)	344,442	373,125	\$ 5,163,817 *	\$ 13.84	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	\$ 16,068	1(3)	35
36	Medical Director	Monthly	6,600	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,698	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	Monthly	2,388	11(3)	44
45	Social Service Consultant	Monthly	357	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 35,111		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	240	\$ 11,053	10(3)	50
51	Licensed Practical Nurses	720	28,064	10(3)	51
52	Certified Nurse Assistants/Aides	209	5,009	10(3)	52
53	TOTAL (lines 50 - 52)	1,169	\$ 44,126		53

Facility Name: Pinecrest Manor
IDPH License ID Number: 0012765
Fiscal Year End: 06/30/2016

Schedule 20A

XVIII. Staffing and Salary Costs

Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Development	1,664	2,080	55,204	\$ 26.54
Marketing	4,180	4,594	79,106	\$ 17.22
Total - Line 33 Other (specify):	5,844	6,674	134,310	\$ 20.12

Facility Name: Pinecrest Manor
IDPH License ID Number: 0012765
Fiscal Year End: 06/30/2016

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
From Page 21 Section C		193,578
	Total (agree to Schedule V, line 19, column 3)	<u>193,578</u>
Less: Non-Allowable Legal Fees		(1,953)
	Total (agree to Schedule V, line 19, column 8)	<u>191,625</u>

Facility Name & ID Number Pinecrest Manor# 0012765Report Period Beginning: 07/01/2015Ending: 06/30/2016**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. LeadingAge-Illinois \$1,136
- (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? 5.6 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 35,637 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. N/A
- (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. \$ 290,856
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 14,100
- (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? 0
d. Have vehicle usage logs been maintained? Adequate records have been maintained
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? N/A
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? Yes
Firm Name: RSM US LLP
- (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