

Facility Name & ID Number Highland Oaks

0029892 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	50	Skilled (SNF)	50	18,250	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	50	TOTALS	50	18,250	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	1,230	4,048		5,278	8
9	SNF/PED					9
10	ICF	1,668	10,472		12,140	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,898	14,520		17,418	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.44%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

Guest Meals & Housekeeping Services In Common Area Of Apartment Residents

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 11/07/1985

J. Was the facility purchased or leased after January 1, 1978?
YES Date _____ NO

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: December 31 Fiscal Year: December 31

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	291,058	17,211	4,837	313,106	(8,127)	304,979		304,979		1
2	Food Purchase		148,175		148,175	(4,134)	144,041		144,041		2
3	Housekeeping	87,099	13,920		101,019		101,019		101,019		3
4	Laundry	46,811	8,963		55,774		55,774		55,774		4
5	Heat and Other Utilities			60,479	60,479		60,479		60,479		5
6	Maintenance	103,306	15,230	43,556	162,092		162,092		162,092		6
7	Other (specify):* Waste Removal			8,643	8,643		8,643		8,643		7
8	TOTAL General Services	528,274	203,499	117,515	849,288	(12,261)	837,027		837,027		8
	B. Health Care and Programs										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	1,760,625	113,504	12,724	1,886,853		1,886,853		1,886,853		10
10a	Therapy	49,446			49,446		49,446		49,446		10a
11	Activities	101,788	10,309	2,600	114,697		114,697		114,697		11
12	Social Services	44,165	457	2,534	47,156		47,156		47,156		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,956,024	124,270	23,858	2,104,152		2,104,152		2,104,152		16
	C. General Administration										
17	Administrative	76,154			76,154		76,154		76,154		17
18	Directors Fees										18
19	Professional Services			72,352	72,352		72,352	(3,465)	68,887		19
20	Dues, Fees, Subscriptions & Promotions			8,162	8,162		8,162	(1,433)	6,729		20
21	Clerical & General Office Expenses	90,843	5,747	4,154	100,744		100,744		100,744		21
22	Employee Benefits & Payroll Taxes			545,363	545,363	12,261	557,624		557,624		22
23	Inservice Training & Education			5,217	5,217		5,217		5,217		23
24	Travel and Seminar			8,926	8,926		8,926	(89)	8,837		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			44,424	44,424		44,424		44,424		26
27	Other (specify):*										27
28	TOTAL General Administration	166,997	5,747	688,598	861,342	12,261	873,603	(4,987)	868,616		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,651,295	333,516	829,971	3,814,782		3,814,782	(4,987)	3,809,795		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number

Highland Oaks

#0029892

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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			262,385	262,385		262,385	(58,085)	204,300			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			1	1		1	(1)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Asset Retirement Loss			5,405	5,405		5,405		5,405			36
37	TOTAL Ownership			267,791	267,791		267,791	(58,086)	209,705			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		178		178		178	(178)				41
42	Provider Participation Fee			133,102	133,102		133,102		133,102			42
43	Other (specify):* Apt Expense/Invest		11,160	54,423	65,583		65,583	(65,583)				43
44	TOTAL Special Cost Centers		11,338	187,525	198,863		198,863	(65,761)	133,102			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,651,295	344,854	1,285,287	4,281,436		4,281,436	(128,834)	4,152,602			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	(11,160)	43		4
5	Telephone, TV & Radio in Resident Rooms	(3,395)	19		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(493)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(280)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(57,592)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(1,433)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(54,481)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (128,834)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (128,834)		37

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

BHF USE ONLY							
48		49		50		51	52

Highland Oaks

ID# 0029892

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Apartment Expense	\$ (43,356)	43	1
2	Non-Care Travel Expense	(89)	24	2
3	Vending Expense	(178)	41	3
4	Volunteer Expense	(821)	43	4
5	Rent On Land Paid To Related Party	(1)	34	5
6	Website Hosting Fees	(70)	19	6
7	Investment Management Fees	(3,757)	43	7
8	Market Depreciation On Investments	(3,381)	43	8
9	Benefit Dinner Expense	(2,828)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(54,481)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,465)	0	0	0	0	0	0	0	0	0	0	(3,465)	19
20	Fees, Subscriptions & Promotions	(1,433)	0	0	0	0	0	0	0	0	0	0	(1,433)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(89)	0	0	0	0	0	0	0	0	0	0	(89)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(4,987)	0	0	0	0	0	0	0	0	0	0	(4,987)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(4,987)	0	0	0	0	0	0	0	0	0	0	(4,987)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(58,085)	0	0	0	0	0	0	0	0	0	0	(58,085)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(1)	0	0	0	0	0	0	0	0	0	0	(1)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(58,086)	0	(58,086)	37									
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(178)	0	0	0	0	0	0	0	0	0	0	(178)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(65,583)	0	0	0	0	0	0	0	0	0	0	(65,583)	43
44	TOTAL Special Cost Centers	(65,761)	0	(65,761)	44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(128,834)	0	(128,834)	45									

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

YES NO

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

1	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		
1	V	34 Land Lease	\$ 1	Apostolic Christian Church Of Elgin	100.00%	\$ 1	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1			\$ 1	\$ *	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2017

Ending: 2/31/2017

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Highland Oaks

0029892

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

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

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

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

(See instructions.)

SEE ACCOUNTANTS' PREPARATION REPORT

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

(See instructions.)

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Oaks COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0029892

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE (____) _____ FAX #: (____) _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 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 2016.

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? [X] (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? [X] (a) Own the Equipment [] (b) Rent equipment from a Related Organization. [] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

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

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [] YES [X] 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:

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column for row numbers. Row 1: 1, 2, 3, 4, 1. Row 2: 2, 2, 2. Row 3: 3, TOTALS, 3.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	49		1985	1985	\$ 1,990,264	\$ 49,757	40	\$ 49,757	\$	\$ 1,608,449	4
5			1986	1986	10,064	252	40	252		7,930	5
6			1987	1987	67,246	1,681	40	1,681		51,273	6
7			1988	1988	91,817	2,295	40	2,295		67,710	7
8	1		1999	1999	74,929	1,873	40	1,380	(493)	26,609	8
	Improvement Type**										
9		Building Improvements - Replace Windows & Labor	2005		28,966	724	40	724		9,162	9
10		Building Improvements - Replace Windows & Labor	2006		24,955	624	40	624		7,071	10
11		Building Improvements - Fire Protection System	2011		113,422	4,537	25	4,537		30,245	11
12		Building Improvements - New Activity Room Shell Construction	2011		161,499	4,037	40	4,037		26,917	12
13		Building Improvements - New Activity Room Carpentry & Millwork	2011		120,857	8,057	15	8,057		53,714	13
14		Building Improvements - New Activity Room Aluminum Door:	2011		7,070	354	20	354		2,357	14
15		Building Improvements - New Activity Room Plumbing & Radianl	2011		14,299	953	15	953		6,355	15
16		Building Improvements - New Activity Room Roofing	2011		8,398	839	10	839		5,599	16
17		Building Improvements - New Activity Room Electrical System	2011		62,500	3,472	18	3,472		23,148	17
18		Building Improvements - New Activity Room Painting	2011		12,723		5			12,723	18
19		Building Improvements - New Activity Room Accordion Door	2011		5,892	589	10	589		3,928	19
20		Building Improvements - New Activity Room HVAC System	2011		42,670	2,845	15	2,845		18,964	20
21		Building Improvements - New Activity Room Cabinets	2011		30,808	2,054	15	2,054		13,693	21
22		Land Improvements - General Land Improvement:	1985		21,667		15			21,667	22
23		Land Improvements - General Land Improvement:	1986		4,800		15			4,800	23
24		Land Improvements - General Land Improvement:	1989		2,069		15			2,069	24
25		Land Improvements - General Land Improvement:	1990		590		15			590	25
26		Land Improvements - Court Yard	1992		13,298		15			13,298	26
27		Land Improvements - Front Court Yard	1997		15,126		15			15,126	27
28		Land Improvements - Sidewalk To Parking Lot	2005		5,315	354	15	354		4,400	28
29		Land Improvements - Timber Landscap	2009		4,100	410	10	410		3,417	29
30		Land Improvements - Retaining Walls	2009		7,300	365	20	365		3,011	30
31		Land Improvements - Landscaping & Court Yard	2010		1,800	180	10	180		1,335	31
32		Land Improvements - Storm Water Structure & Piping For Downspout:	2010		12,477	499	25	499		3,701	32
33		Land Improvements - Concrete Patio Outside New Activity Room:	2011		2,025	135	15	135		900	33
34		Land Improvements - Fencing Around New Activity Room Patie	2011		3,018	377	8	377		2,452	34
35		Land Improvements - Landscaping Around New Activity Room Patie	2011		4,560	456	10	456		2,964	35
36		Land Improvements - New Asphalt Driveway & Parking Lot	2012		44,914	5,614	8	5,614		31,347	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Land Improvements - Concrete Sidewalks At Building Entrance	2012	\$ 9,527	\$ 635	15	\$ 635	\$	\$ 3,546	37
38	Land Improvements - Landscaping At Building's Front Entrance	2012	6,387	639	10	639		3,566	38
39	Land Improvements - Monument Sign	2014	4,950	330	15	330		1,155	39
40	Land Improvements - Parking Lot Sealcoating & Stripping	2014	4,770		2			4,770	40
41	Land Improvements - Storm Line To Pond	2015	14,625	585	25	585		1,511	41
42	Land Improvements - Parking Lot Crack Sealing Project	2016	3,023	1,511	2	1,511		1,763	42
43	Land Improvements - Pavers For Front Drive Area	2017	2,400	90	20	90		90	43
44	Building Improvements - General Building Improvements	1987	8,669		20			8,669	44
45	Building Improvements - General Building Improvements	1988	28,461		20			28,461	45
46	Building Improvements - General Building Improvements	1989	500		20			500	46
47	Building Improvements - General Building Improvements	1990	6,091		20			6,091	47
48	Building Improvements - General Building Improvements	1991	6,846		20			6,846	48
49	Building Improvements - Air Conditioner	1992	13,749		20			13,749	49
50	Building Improvements - Light Fixtures	1992	1,331		20			1,331	50
51	Building Improvements - RPZ Valve	1994	885		20			885	51
52	Building Improvements - Code Alert	1997	1,164		10			1,164	52
53	Building Improvements - Patio Door	1998	2,100	105	20	105		2,074	53
54	Building Improvements - Automatic Door	1998	2,029	101	20	101		1,985	54
55	Building Improvements - Garbage Disposal	2000	1,975	99	20	99		1,737	55
56	Building Improvements - Faucets	2001	2,372	119	20	119		1,976	56
57	Building Improvements - Grease Trap	2001	3,769	188	20	188		3,140	57
58	Building Improvements - Door Shades	2001	562	28	20	28		459	58
59	Building Improvements - Damper	2001	710	35	20	35		574	59
60	Building Improvements - Doors For PT Room	2001	600	30	20	30		483	60
61	Building Improvements - Drapes For Residents Room	2002	1,307	65	20	65		1,029	61
62	Building Improvements - Electromagnetic Front Doors	2003	1,717	86	20	86		1,281	62
63	Building Improvements - Air Conditioner	2003	3,100	155	20	155		2,235	63
64	Building Improvements - Fire Dampers	2003	2,160	108	20	108		1,530	64
65	Building Improvements - Steam Table Restoration	2004	3,700	185	20	185		2,575	65
66	Building Improvements - Hot Water Coil Replacement	2004	3,408	170	20	170		2,357	66
67	Building Improvements - Activity Room Shelving	2004	1,850	92	20	92		1,280	67
68	Building Improvements - Exit Door Alarms At Service Entrance	2004	994	50	20	50		671	68
69	Building Improvements - Smoke Detectors With Office Window	2004	953	48	20	48		631	69
70	TOTAL (lines 4 thru 69)		\$ 3,158,122	\$ 98,787		\$ 98,294	\$ (493)	\$ 2,197,038	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

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		\$ 3,158,122	\$ 98,787		\$ 98,294	\$ (493)	\$ 2,197,038	1
2	Building Improvements - Hot Water Heaters	2005	8,650	432	20	432		5,586	2
3	Building Improvements - Fire Doors And Wiring	2005	3,230	161	20	161		1,992	3
4	Building Improvements - 3 Wings Security Door Systems	2005	6,600	330	20	330		4,015	4
5	Building Improvements - Duct Detectors	2005	1,167	58	20	58		705	5
6	Building Improvements - Smoke Dampers	2005	4,607	230	20	230		2,783	6
7	Building Improvements - Smoke Detectors	2005	5,159	258	20	258		3,095	7
8	Building Improvements - Elevator Motor Repair	2008	3,846	192	20	192		1,811	8
9	Building Improvements - Generator	2008	2,511		5			2,511	9
10	Building Improvements - Wood Room Doors	2009	8,669	578	15	578		5,057	10
11	Building Improvements - Elevator Pump Motor & Soft Start	2010	5,399	270	20	270		2,115	11
12	Building Improvements - New Tub For Residents	2010	14,963	748	20	748		5,860	12
13	Building Improvements - Upgrade Ansul System & Rewire Hood	2010	5,669	567	10	567		4,110	13
14	Building Improvements - Relocate 5 & Furnish 5 A/C Condensing	2010	36,336	2,422	15	2,422		17,562	14
15	Building Improvements - Drapes / Coverings For Residents Rooms	2010	2,532		5			2,532	15
16	Building Improvements - Drapes / Coverings For Residents Rooms	2011	3,129		5			3,129	16
17	Building Improvements - New Activity Room Sound System	2011	15,382	1,538	10	1,538		10,255	17
18	Building Improvements - New Activity Room Vinyl Flooring	2011	18,937	1,894	10	1,894		12,625	18
19	Building Improvements - New Activity Room Blinds & Window C	2011	4,581		5			4,581	19
20	Building Improvements - Internal Sewer Line Replacement	2011	9,611	481	20	481		3,123	20
21	Building Improvements - Attic Smoke Walls & Wood Doors	2012	12,000	800	15	800		4,733	21
22	Building Improvements - Sprinkler System Update	2013	3,567	357	10	357		1,724	22
23	Building Improvements - Kitchen A/C & Compressor	2013	13,552	904	15	904		4,066	23
24	Building Improvements - Fire Alarm Panel Replacement	2013	23,000	2,300	10	2,300		10,158	24
25	Building Improvements - Activity Room Automatic Door	2013	5,660	566	10	566		2,453	25
26	Building Improvements - RN Station Leak	2013	4,650	233	20	233		988	26
27	Building Improvements - Water Heaters Replacement	2014	10,600	1,060	10	1,060		4,240	27
28	Building Improvements - Mechanical Room Restrictor For Elevat	2014	3,131	313	10	313		1,174	28
29	Building Improvements - Dining Room - Carpentry & Millwork	2014	13,919	928	15	928		3,402	29
30	Building Improvements - Dining Room - Acoustical Ceiling	2014	1,500	188	8	188		688	30
31	Building Improvements - Dining Room - Vinyl Tile Flooring	2014	8,346	835	10	835		3,060	31
32	Building Improvements - Dining Room - LED Can Lights & Light	2014	5,825	583	10	583		2,136	32
33	Building Improvements - Admin Office - Window	2014	1,200	31	39	31		100	33
34	TOTAL (lines 1 thru 33)		\$ 3,426,050	\$ 118,044		\$ 117,551	\$ (493)	\$ 2,329,407	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,426,050	\$ 118,044		\$ 117,551	\$ (493)	\$ 2,329,407	1
2	Building Improvements - Admin Offices - Carpentry & Millwork	2014	52,599	3,507	15	3,507		11,396	2
3	Building Improvements - Admin Offices - Acoustical Ceiling	2014	2,528	316	8	316		1,027	3
4	Building Improvements - Admin Offices - Cabinets	2014	17,044	1,136	15	1,136		3,693	4
5	Building Improvements - Admin Offices - Countertops	2014	10,104	674	15	674		2,189	5
6	Building Improvements - Admin Offices - Light Fixtures & Electri	2014	6,800	680	10	680		2,210	6
7	Building Improvements - Admin Offices - Carpeting	2014	4,628	926	5	926		3,008	7
8	Building Improvements - Admin Offices - Wood Doors & Frames	2014	2,151	143	15	143		466	8
9	Building Improvements - Lobby/Hallway - Carpentry & Millwork	2015	75,131	5,009	15	5,009		14,609	9
10	Building Improvements - Lobby/Hallway - Fixtures & Lighting	2015	7,500	750	10	750		2,188	10
11	Building Improvements - Lobby/Hallway - Textured Paper	2015	3,311	662	5	662		1,931	11
12	Building Improvements - Lobby/Hallway - Sprinkler System	2015	3,579	143	25	143		418	12
13	Building Improvements - Lobby/Hallway - Fireplace & Hea	2015	7,148	715	10	715		2,085	13
14	Building Improvements - Lobby/Hallway - Acoustical Ceiling	2015	6,647	831	8	831		2,423	14
15	Building Improvements - Lobby/Hallway - Carpeting	2015	2,063	413	5	413		1,204	15
16	Building Improvements - Lobby/Hallway - Ceramic Tiling	2015	6,493	325	20	325		947	16
17	Building Improvements - Lobby/Hallway - Vinyl Flooring	2015	15,929	1,593	10	1,593		4,646	17
18	Building Improvements - Beauty Shop/Therapy - Vinyl Flooring	2015	4,495	450	10	450		1,311	18
19	Building Improvements - Beauty Shop/Therapy - Carpentry & Mi	2015	6,890	459	15	459		1,340	19
20	Building Improvements - Spa Ceramic Tiling	2015	12,152	608	20	608		1,722	20
21	Building Improvements - Spa Drainage & Plumbing Update	2015	2,750	138	20	138		390	21
22	Building Improvements - Hallway Update - Textured Paper	2015	6,174	1,235	5	1,235		3,293	22
23	Building Improvements - Hallway Update - Acoustical Ceiling	2015	10,072	1,259	8	1,259		3,357	23
24	Building Improvements - Beauty Shop/Therapy - Cabinets & Coui	2015	11,093	740	15	740		1,972	24
25	Building Improvements - Hallway Update - Fixtures & Lighting	2015	4,959	496	10	496		1,281	25
26	Building Improvements - Hallway Update - Vinyl Flooring	2015	19,651	1,965	10	1,965		5,076	26
27	Building Improvements - Toilet Replacement Project	2015	1,991	100	20	100		232	27
28	Building Improvements - ADON/Exam Room - Carpentry & Millw	2015	15,706	1,047	15	1,047		2,356	28
29	Building Improvements - Desks & Cabinets for SS, Exam, Nurses	2015	10,724	536	20	536		1,162	29
30	Building Improvements - RN Office / RN Station - Carpentry & M	2015	7,935	529	15	529		1,102	30
31	Building Improvements - RN Office / RN Station - Vinyl Flooring	2015	9,341	934	10	934		1,946	31
32	Building Improvements - Nurse Call System	2015	41,799	8,360	5	8,360		17,416	32
33	Building Improvements - New Storage Rooms - Carpentry & Mill	2015	3,394	226	15	226		452	33
34	TOTAL (lines 1 thru 33)		\$ 3,818,831	\$ 154,949		\$ 154,456	\$ (493)	\$ 2,428,255	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

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		\$ 3,818,831	\$ 154,949		\$ 154,456	\$ (493)	\$ 2,428,255	1
2	Building Improvements - Med & Storage Room - Carpentry & Mi	2016	31,991	2,133	15	2,133		3,555	2
3	Building Improvements - Med & Storage Room - Vinyl Flooring	2016	2,723	272	10	272		454	3
4	Building Improvements - Med & Storage Room - Acoustical Ceilin	2016	4,821	603	8	603		1,004	4
5	Building Improvements - ADON Office Plumbing Updates	2016	1,320	66	20	66		105	5
6	Building Improvements - New Compressor On Main A/C Unit	2016	5,811	387	15	387		581	6
7	Building Improvements - Toilet Replacement Project	2016	5,183	259	20	259		389	7
8	Building Improvements - Resident Room - Vinyl Flooring	2016	7,231	723	10	723		1,085	8
9	Building Improvements - Resident Room - Carpentry & Millwork	2016	6,493	433	15	433		649	9
10	Building Improvements - Re-Key Building Locks	2016	3,172	211	15	211		300	10
11	Building Improvements - Hallway & Bathrooms - Carpentry & M	2016	3,410	227	15	227		303	11
12	Building Improvements - DON Office - Carpeting	2016	750	150	5	150		200	12
13	Building Improvements - DON Office - Carpentry & Millwork	2016	3,063	204	15	204		272	13
14	Building Improvements - Hallway & Bathrooms - Light Fixtures	2016	3,505	351	10	351		467	14
15	Building Improvements - New Doors For Dining Room	2016	4,874	325	15	325		406	15
16	Building Improvements - Resident Room - Carpentry & Millwork	2016	10,507	701	15	701		817	16
17	Building Improvements - Nurse Breakroom & Bathroom - Carpen	2016	3,450	230	15	230		249	17
18	Building Improvements - East Spa Ceramic Tiling & Plumbing Up	2017	11,244	515	20	515		515	18
19	Building Improvements - Hallway Frames & General Hallway Up	2017	15,629	868	15	868		868	19
20	Building Improvements - Storage Rooms - Carpentry & Millwork	2017	1,287	64	15	64		64	20
21	Building Improvements - Resident Room - Acoustical Ceiling	2017	3,358	280	8	280		280	21
22	Building Improvements - Resident Room - Vinyl Flooring	2017	3,367	224	10	224		224	22
23	Building Improvements - Resident Room - Plumbing Updates	2017	3,103	103	20	103		103	23
24	Building Improvements - Resident Room - Carpentry & Millwork	2017	10,665	474	15	474		474	24
25	Building Improvements - Employee Breakroom - Carpeting	2017	7,472	872	5	872		872	25
26	Building Improvements - Employee Breakroom - Carpentry & Mi	2017	12,524	487	15	487		487	26
27	Building Improvements - Attic Insulation Spray Foam	2017	6,839	228	15	228		228	27
28	Building Improvements - Air Conditioner Line Improvements	2017	3,772	79	20	79		79	28
29	Building Improvements - Activity Office - Carpentry & Millwork	2017	3,018	67	15	67		67	29
30	Building Improvements - Activity Office - Carpeting	2017	415	28	5	28		28	30
31	Building Improvements - Activity Office - Acoustical Ceiling	2017	560	23	8	23		23	31
32	Building Improvements - Dietary Office - Carpeting	2017	715	36	5	36		36	32
33	Building Improvements - Dietary Office - Acoustical Ceiling	2017	959	30	8	30		30	33
34	TOTAL (lines 1 thru 33)		\$ 4,002,062	\$ 166,602		\$ 166,109	\$ (493)	\$ 2,443,469	34

SEE ACCOUNTANTS' PREPARATION REPORT

**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 12D, Carried Forward		\$ 4,002,062	\$ 166,602		\$ 166,109	\$ (493)	\$ 2,443,469	1
2	Building Improvements - Watts Tempering Valve For Water Heat	2017	2,895	72	10	72		72	2
3	Building Improvements - Dining Room Wall Coverings	2017	5,905	33	15	33		33	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)		\$ 4,010,862	\$ 166,707		\$ 166,214	\$ (493)	\$ 2,443,574	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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	\$ 345,181	\$ 33,931	\$ 33,931	\$	5/8/10/12/15/	\$ 135,238	71
72	Current Year Purchases	66,817	4,155	4,155		5/7/10/15/20	4,155	72
73	Fully Depreciated Assets	291,224				3/5/10/15	291,224	73
74								74
75	TOTALS	\$ 703,222	\$ 38,086	\$ 38,086	\$		\$ 430,617	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Van - Care Related Use	2006 Ford E-350 Van	2006	\$ 36,327	\$	\$	\$	10	\$ 36,327	76
77										77
78										78
79										79
80	TOTALS			\$ 36,327	\$	\$	\$		\$ 36,327	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,750,411	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 204,793	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 204,300	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (493)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,910,518	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Apartments-86/91/99/06/09	\$ 976,558	\$ 24,414	\$ 677,766	86
87	Land Improvements-86/90/91/12/14	85,883	2,656	82,455	87
88	Equipment-86/90/91/96/98/99/06/14	98,383	6,219	67,942	88
89	Building Improvements-99-03/06-14/16	307,741	24,303	118,898	89
90	Van-30% Non-Care Related-2006	15,569		15,569	90
91	TOTALS	\$ 1,484,134	\$ 57,592	\$ 962,630	91

G. Construction-in-Progress

	Description	Cost	
92	Resident Room Updates	\$ 28,455	92
93			93
94			94
95		\$ 28,455	95

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

12.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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? _____

16. Rental Amount for movable equipment: \$ _____ Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$		\$	\$		\$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' PREPARATION REPORT

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(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	\$ 716,573	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 20,123)	32,961		3
4	Supply Inventory (priced at cost)	17,171		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Construction In Progress	28,455		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 795,160	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	282,533		12
13	Land			13
14	Buildings, at Historical Cost	5,381,044		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	853,501		16
17	Accumulated Depreciation (book methods)	(3,881,037)		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 (specify):			22
23	Other(specify): Equity In Insurance Groups	190,280		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,826,321	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,621,481	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 262,750	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	164,439		30
31	Accrued Taxes Payable (excluding real estate taxes)	6,792		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	67,284		34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 501,265	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	6,000		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,000	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 507,265	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,114,216	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,621,481	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,029,979	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,029,979	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	84,237	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)	\$ 84,237	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,114,216	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1			
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,242,927	1
2	Discounts and Allowances for all Levels	(314,375)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,928,552	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	16,288	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2,830	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 19,118	23
D. Non-Operating Revenue			
24	Contributions	129,260	24
25	Interest and Other Investment Income***	10,181	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 139,441	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenues	278,562	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 278,562	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,365,673	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	849,288	31
32	Health Care	2,104,152	32
33	General Administration	861,342	33
B. Capital Expense			
34	Ownership	267,791	34
C. Ancillary Expense			
35	Special Cost Centers	65,761	35
36	Provider Participation Fee	133,102	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,281,436	40
41	Income before Income Taxes (line 30 minus line 40)**	84,237	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 84,237	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 421,864	44
45	Private Pay - Net Inpatient Revenue	3,506,688	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,928,552	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? YES If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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	1,832	2,080	\$ 85,627	\$ 41.17	1
2	Assistant Director of Nursing	1,920	2,080	80,216	38.57	2
3	Registered Nurses	18,335	19,882	579,513	29.15	3
4	Licensed Practical Nurses	6,914	7,457	213,748	28.66	4
5	CNAs & Orderlies	53,767	57,951	765,829	13.22	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,991	3,377	49,446	14.64	8
9	Activity Director	1,736	1,899	29,812	15.70	9
10	Activity Assistants	5,967	6,190	71,976	11.63	10
11	Social Service Workers	2,121	2,316	44,165	19.07	11
12	Dietician					12
13	Food Service Supervisor	1,920	2,080	49,725	23.91	13
14	Head Cook					14
15	Cook Helpers/Assistants	15,462	16,803	241,333	14.36	15
16	Dishwashers					16
17	Maintenance Workers	3,087	3,452	103,306	29.93	17
18	Housekeepers	7,099	7,554	87,099	11.53	18
19	Laundry	2,865	3,007	46,811	15.57	19
20	Administrator	2,080	2,080	76,154	36.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	3,256	3,553	80,769	22.73	23
24	Clerical	937	937	10,074	10.75	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Nursing Secretary</u>	1,783	1,863	35,692	19.16	33
34	TOTAL (lines 1 - 33)	134,072	144,561	\$ 2,651,295 *	\$ 18.34	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	99	\$ 4,837	1-3	35
36	Medical Director	150	6,000	9-3	36
37	Medical Records Consultant	13	942	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	96	1,800	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,600	11-3	44
45	Social Service Consultant	28	2,534	12-3	45
46	Other(specify)				46
47	<u>Dental Consultant</u>	7	680	10-3	47
48					48
49	TOTAL (lines 35 - 48)	441	\$ 19,393		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	40	966	10-3	52
53	TOTAL (lines 50 - 52)	40	\$ 966		53

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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	
Matthew J. Kinsinger	Administrator	0%	\$ 76,154	Workers' Compensation Insurance	\$ 75,130	IDPH License Fee	\$	
				Unemployment Compensation Insurance	2,836	Advertising: Employee Recruitment	282	
				FICA Taxes	197,043	Health Care Worker Background Check		
				Employee Health Insurance	178,160	(Indicate # of checks performed 18)		
				Employee Meals	12,261	Patient Background Checks	28 300	
				Illinois Municipal Retirement Fund (IMRF)*		QuickBooks / Periodicals / Subscriptions	1,037	
				Employee Life Insurance	2,062	Trade Associations / Treasury Department	4,082	
				Employee Pension Expense	67,774	City of Elgin / Secretary of State Licenses	815	
				Employee Health Services	2,566	Advertising & Other Fees	1,646	
				Employee Relations	12,538			
				Employee Physicals and Hiring	7,254	Less: Public Relations Expense	()	
						Non-allowable advertising	(1,433)	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 76,154	TOTAL (agree to Schedule V, line 22, col.8)		\$ 6,729		
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
							Vehicle Expense	297
							Less: Non-Care Vehicle Expense	(89)
							Seminar Expense	8,629
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	Entertainment Expense ()	
(Attach a copy of any management service agreement)							(agree to Sch. V, line 24, col. 8)	
C. Professional Services								
Vendor/Payee	Type		Amount					
Porte Brown, LLC	CPA, Cost Report, 990, Acct		\$ 30,765					
Polsinelli, PC	General Legal Matters		4,207					
Direct TV	Satellite Television		3,395					
Information Controls	Time & Attendance		1,828					
Lighthouse / American United Life	Compliance & Pension Reporting		800					
MCC Technology	Network Support & Monitoring		10,938					
e-Fax Corporate	Fax/Email Service		450					
Konica Minolta	Copier Service & Support		2,704					
OnShift	Scheduling Service		4,580					
Intuit / QuickBooks / Paylocity	Payroll Processing & Time Trac		11,328					
Name Cheap / A Small Orange	Domain Hosting / Web Hosting		224					
Kenn Daily	Emergency Preparedness Plan R		1,133					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 72,352				TOTAL \$ 8,837	
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name & ID Number Highland Oaks# 0029892Report Period Beginning: 01/01/2017Ending: 12/31/2017**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. Leading Age Illinois - \$4,005
- (3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 12
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 44,088 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 133,102
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? YES If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? YES For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 12,261 Has any meal income been offset against related costs? NO Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? 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. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? YES
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES
g. **Does the facility transport residents to and from day training? NO**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. YES
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' PREPARATION REPORT

Page 3, Schedule V, Line 7, Other

Expenses related to removal of general waste \$ 8,643

Page 4, Schedule V, Line 36, Other

Loss On Retirement of Assets \$ 5,405

Page 4, Schedule V, Line 43, Other Expenses

Apartment Expense \$ 43,356
Non-Resident Meal Costs 11,160
Investment Management Fees 3,757
Market Depreciation On Investments 3,381
Benefit Dinner Costs 2,828
Volunteer Expense 821
Miscellaneous Non-Operating Expense (Sales Tax) 280

Column 4 Total 65,583

Apartment Expense - Page 5A - Non-Allowable Expense (43,356)
Non-Resident Meal Costs - Page 5 - Non-Allowable Expense (11,160)
Investment Management Fees - Page 5A - Non-Allowable Expense (3,757)
Market Depreciation On Investments - Page 5A - Non-Allowable Expense (3,381)
Benefit Dinner Costs - Page 5A - Non-Allowable Expense (2,828)
Volunteer Expense - Page 5A - Non-Allowable Expense (821)
Miscellaneous Non-Operating Expense (Sales Tax) - Page 5 - Non-Allowable Expens (280)

Column 8, Adjusted Total \$ -

Pages 3 & 4, Schedule V, Column 5 Reclassifications

Reclassify Staff Meals From Line 1, Dietary Wages & Supplies \$ (8,127)
Reclassify Staff Meals From Line 2, Meal Costs (4,134)
Reclassify Staff Meals To Line 22, Employee Benefits 12,261

Net Effect Of All Reclassifications \$ -

Page 19, Schedule XVII, Line 25, Interest Income

Interest income was not offset against interest expense, as there was no interest expense incurred during 2017.

Page 19, Schedule XVII, Line 28, Other Revenues

Apartment Income	\$ 251,301
Market Appreciation On Investments	25,239
Miscellaneous Non-Operating Income	1,644
Vending Income	283
Miscellaneous Operating Income	95
	<hr/>
	\$ 278,562
	<hr/> <hr/>

Notes:

Vending Expense is already adjusted out of Sch. V, Line 41.
 Apartment Expense is already adjusted out of Sch. V, Line 43.

Page 21, Schedule XIX, Section C, Legal Expense

Invoice Date	Payee	Service Description	Allowable Amount
1/26/2017	Polsinelli PC	Employee Lawsuit Against Medical Company & Work Comp Claim	\$ 255
3/23/2017	Polsinelli PC	Employee Lawsuit Against Medical Company & Work Comp Claim	1,445
4/14/2017	Polsinelli PC	Employee Lawsuit Against Medical Company & Work Comp Claim	2,507
			<hr/>
			\$ 4,207
			<hr/> <hr/>

Page 21, Schedule XIX, Section D, Pension Expense

Pension Costs For Owners and Related Parties	\$ -
Pension Costs For All Other Employees	67,774
	<hr/>
	\$ 67,774
	<hr/> <hr/>

Note - 45 employees received pension contributions for year 2017.

Attachment to Page 15, Schedule XIII

Nurse assistants were not trained in Basic Nurse Assistant courses during the reporting period due to our policy to hire nursing assistants who are currently enrolled in a Basic Nurse Assistant Training program or are already listed on the Illinois Nurse Assistant Registry. Our facility had 17 nurse assistants leave employment during 2017 and all replacements met the above requirement.

Attachment to Page 22, Schedule XX, General Information # 12

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

Attachment to Page 22, Schedule XX, General Information # 14

A portion of the building consists of 18 independent congregate living units. Costs are allocated to this portion of the building on the basis of square footage, exact costs (if able to be determined), and provider estimates of service costs.

2017 Board of Directors and Officers:

Dave Martin, President	24107 W. Grant Highway, Marengo, IL 60152
Sam Bachtold, Vice-President	9974 Tybow Trail, Roscoe, IL 61073
Betty Schlatter, Secretary	712 Carpenter Avenue, Oak Park, IL 60304
Matt Schambach, Treasurer	8701 S. Rood Road, Kingston, IL 60145
Keith Leman	648 Darlington, Crystal Lake, IL 60014
Chad Heiniger	39W680 McDonald Road, Elgin, IL 60124
Otto Klein	38W573 Bittersweet Lane, Elgin, IL 60124

Matt Schambach, Treasurer, also provided monthly accounting and consulting services to the home during 2017. These services were paid to Porte Brown, LLC, the employer of Matt Schambach.

2017 Cost Report

Seminar Expense (Support for Page 21, Section G)

Facility # 0029892

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Neuman, Kathy	Director of Nursing	02/28/17	Elgin	IL	EMAR Training	Matrix	\$ 63
Samples, Angela	RN	03/27/17	Elgin	IL	EMAR Training	Matrix	\$ 150
Espinosa, Romeo	LPN	03/27/17	Elgin	IL	EMAR Training	Matrix	\$ 150
Sneed, Susan	Assistant Director of Nursing	03/27/17	Elgin	IL	EMAR Training	Matrix	\$ 150
Weiby, Tiffany	LPN	03/27/17	Elgin	IL	EMAR Training	Matrix	\$ 150
Koga, Mary	RN	03/27/17	Elgin	IL	EMAR Training	Matrix	\$ 150
Neuman, Kathy	Director of Nursing	03/31/17	Elgin	IL	EMAR Training	Matrix	\$ 31
Butcher, Nicole	LPN	04/28/17	Elgin	IL	EMAR Training	Matrix	\$ 188
Groebli, Nicole	LPN	04/28/17	Elgin	IL	EMAR Training	Matrix	\$ 188
Sauer, Tonya	RN	04/28/17	Elgin	IL	EMAR Training	Matrix	\$ 187
Neuman, Kathy	Director of Nursing	04/26/17-04/28/17	Chicago	IL	Leading Age	Leading Age	\$ 748
Sneed, Susan	Assistant Director of Nursing	04/26/17-04/28/17	Chicago	IL	Leading Age	Leading Age	\$ 747
Samples, Angela	RN	04/26/17-04/28/17	Chicago	IL	Leading Age	Leading Age	\$ 748
Hagerman, Gretchen	RN	04/26/17-04/28/17	Chicago	IL	Leading Age	Leading Age	\$ 747
Neuman, Kathy	Director of Nursing	08/21/17	Schaumburg	IL	CMS Phase 2 Requirements	HIN	\$ 219
							\$ 4,616
Kotschi, Angie	Social Service Director	04/26/17-04/28/17	Chicago	IL	Leading Age	Leading Age	\$ 950
Kotschi, Angie	Social Service Director	09/25/17	Webinar	IL	Quality of Life Webinar	Leading Age	\$ 99
Kotschi, Angie	Social Service Director	09/28/17	Lombard	IL	Legal Remedies	Elderwerks	\$ 10
Kotschi, Angie	Social Service Director	10/11/17	McHenry	IL	Dementia Conference	Elderwerks	\$ 75
							\$ 1,134

Apostolic Christian Resthaven
2017 Cost Report
Seminar Expense (Support for Page 21, Section G)
Facility # 0029892

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Steffen, Carol	Activities Director	04/26/17-04/28/17	Chicago	IL	Leading Age	Leading Age	\$ 828
Brinker, Mila	Activity Assistant	05/22/17	Online	IL	Food Handler's Certificate	EFoodCard	\$ 10
DiGrazia, Liz	Activity Assistant	05/23/17	Online	IL	Food Handler's Certificate	EFoodCard	\$ 10
Glanzer, Mica	Activity Assistant	05/30/17	Online	IL	Food Handler's Certificate	EFoodCard	\$ 10
Steffen, Carol	Activities Director	08/01/17	Naperville	IL	Life Enrichment	FRAPA	\$ 50
Guerra, Esmeralda	Activity Assistant	09/14/17	Online	IL	Food Handler's Certificate	EFoodCard	\$ 8
Steffen, Carol	Activities Director	09/28/17	Lombard	IL	Legal Remedies	Elderwerks	\$ 10
Steffen, Carol	Activities Director	10/11/17	McHenry	IL	Dementia Conference	Elderwerks	\$ 75
							\$ 1,001
Gomez, Manuela	Dietary Assistant	10/30/17	Online	IL	Food Handler's Certificate	EFoodCard	\$ 8
Revan, Seychelles	Dietary Assistant	12/27/17	Online	IL	Food Handler's Certificate	EFoodCard	\$ 8
Mitofsky, Paul	Dietary Assistant	12/29/17	Online	IL	Food Handler's Certificate	EFoodCard	\$ 8
							\$ 24
Kinsinger, Matt	Administrator	04/26/17-04/28/17	Chicago	IL	Leading Age	Leading Age	\$ 1,083
Kellenberger, Diana	Office Manager	04/26/17-04/28/17	Chicago	IL	Leading Age	Leading Age	\$ 771
							\$ 1,854
							\$ 8,629