

Facility Name & ID Number Hillcrest Retirement Village

0030312 Report Period Beginning: 01/01/17 Ending: 12/31/17

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>57</u>	Skilled (SNF)	<u>57</u>	<u>20,805</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>87</u>	Intermediate (ICF)	<u>87</u>	<u>31,755</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>144</u>	TOTALS	<u>144</u>	<u>52,560</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF		<u>5,110</u>	<u>5,506</u>	<u>10,616</u>	8
9	SNF/PED					9
10	ICF	<u>32,889</u>			<u>32,889</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>32,889</u>	<u>5,110</u>	<u>5,506</u>	<u>43,505</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.77%

D. How many bed reserve days during this year were paid by the Department? None (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)
None

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/29/1985

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/29/1995 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 41 and days of care provided 2,834

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

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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	377,039	42,256	9,793	429,088		429,088		429,088		1
2	Food Purchase		284,321		284,321	(31,700)	252,621	(334)	252,287		2
3	Housekeeping	236,916	24,723		261,639		261,639		261,639		3
4	Laundry	133,668	45		133,713		133,713		133,713		4
5	Heat and Other Utilities			88,384	88,384		88,384	(3,259)	85,125		5
6	Maintenance	46,491	23,698	114,793	184,982		184,982	(27,128)	157,854		6
7	Other (specify):*										7
8	TOTAL General Services	794,114	375,043	212,970	1,382,127	(31,700)	1,350,427	(30,721)	1,319,706		8
	B. Health Care and Programs										
9	Medical Director			36,333	36,333		36,333		36,333		9
10	Nursing and Medical Records	2,424,046	320,202	16,769	2,761,017		2,761,017		2,761,017		10
10a	Therapy	229,689			229,689		229,689		229,689		10a
11	Activities	192,056	9,600		201,656		201,656		201,656		11
12	Social Services	181,749			181,749		181,749		181,749		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,027,540	329,802	53,102	3,410,444		3,410,444		3,410,444		16
	C. General Administration										
17	Administrative	209,887		430,000	639,887		639,887	(303,333)	336,554		17
18	Directors Fees										18
19	Professional Services			155,848	155,848		155,848	(7,358)	148,490		19
20	Dues, Fees, Subscriptions & Promotions			191,970	191,970		191,970	(145,411)	46,559		20
21	Clerical & General Office Expenses	180,302	843	383,434	564,579		564,579	(296,517)	268,062		21
22	Employee Benefits & Payroll Taxes			784,473	784,473	31,700	816,173	(30,803)	785,371		22
23	Inservice Training & Education										23
24	Travel and Seminar			50,727	50,727		50,727	(32,239)	18,488		24
25	Other Admin. Staff Transportation			1,820	1,820		1,820		1,820		25
26	Insurance-Prop.Liab.Malpractice			111,546	111,546		111,546	13,036	124,582		26
27	Other (specify):*							20,183	20,183		27
28	TOTAL General Administration	390,189	843	2,109,818	2,500,850	31,700	2,532,550	(782,442)	1,750,108		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,211,843	705,688	2,375,890	7,293,421		7,293,421	(813,163)	6,480,258		29

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

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

Facility Name & ID Number

Hillcrest Retirement Village

#0030312

Report Period Beginning:

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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			51,211	51,211		51,211	96,033	147,244			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,713	3,713		3,713	207,096	210,809			32
33	Real Estate Taxes							97,546	97,546			33
34	Rent-Facility & Grounds			564,000	564,000		564,000	(545,516)	18,484			34
35	Rent-Equipment & Vehicles			10,922	10,922		10,922	453	11,375			35
36	Other (specify):*											36
37	TOTAL Ownership			629,846	629,846		629,846	(144,388)	485,458			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		110,859	347,894	458,753		458,753		458,753			39
40	Barber and Beauty Shops	9,890			9,890		9,890		9,890			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			281,408	281,408		281,408		281,408			42
43	Other (specify):*			2,000	2,000		2,000	(2,000)				43
44	TOTAL Special Cost Centers	9,890	110,859	631,302	752,051		752,051	(2,000)	750,051			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,221,733	816,547	3,637,038	8,675,318		8,675,318	(959,551)	7,715,767			45

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

Facility Name & ID Number Hillcrest Retirement Village

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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				4
5	Telephone, TV & Radio in Resident Rooms	(3,729)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(172)	30		9
10	Interest and Other Investment Income	(8,980)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(334)	02		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	(2)	21		18
19	Entertainment				19
20	Contributions	(1,076)	20		20
21	Owner or Key-Man Insurance	(6,781)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(244,995)	21		24
25	Fund Raising, Advertising and Promotional	(138,855)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(134)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(148,546)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (553,604)		\$	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)	(405,947)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (405,947)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (959,551)		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.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY							
48		49		50		51	52

Hillcrest Retirement Village

ID# 0030312

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Union-Cope	\$ (22)	22	1
2	Bank Charges	(22,629)	21	2
3	Non-Allowable Telephone	(12,647)	21	3
4	Non-Allowable Expense	(6,106)	21	4
5	Non-Allowable Expense	(2,000)	43	5
6	Amortization - Bldg. Co	(6,371)	36	6
7	Accounting Fees - Bldg. Co	(14,644)	19	7
8	Accounting Fees - Franchise Tax	(250)	21	8
9	Additional R&M	1,606	06	9
10	Capitalized R&M	(28,734)	06	10
11	Non-allowable Legal	(7,612)	19	11
12	Out of State Seminars	(32,239)	24	12
13	Non-allowable Expense	(11,418)	21	13
14	PAC Dues	(5,480)	20	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	(148,546)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Hillcrest Retirement Village# 0030312

Report Period Beginning:

01/01/17

Ending:

12/31/17

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(334)											(334)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(3,729)		470									(3,259)	5
6	Maintenance	(27,128)											(27,128)	6
7	Other (specify):*													7
8	TOTAL General Services	(31,191)		470									(30,721)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs													16
	C. General Administration													
17	Administrative			(86,000)	(242,600)	(210,933)	236,200						(303,333)	17
18	Directors Fees													18
19	Professional Services	(22,256)	14,644	254									(7,358)	19
20	Fees, Subscriptions & Promotions	(145,411)											(145,411)	20
21	Clerical & General Office Expenses	(298,181)	250	1,414									(296,517)	21
22	Employee Benefits & Payroll Taxes	(6,803)		(24,000)									(30,803)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(32,239)											(32,239)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice		12,810	226									13,036	26
27	Other (specify):*			7,459	5,454	7,270							20,183	27
28	TOTAL General Administration	(504,890)	27,704	(100,647)	(237,146)	(203,663)	236,200						(782,442)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(536,081)	27,704	(100,177)	(237,146)	(203,663)	236,200						(813,163)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Hillcrest Retirement Village # 0030312 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	(172)	96,181	24									96,033	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(8,980)	216,076										207,096	32
33	Real Estate Taxes		97,546										97,546	33
34	Rent-Facility & Grounds		(564,000)	18,484									(545,516)	34
35	Rent-Equipment & Vehicles			453									453	35
36	Other (specify):*	(6,371)	6,371											36
37	TOTAL Ownership	(15,523)	(147,826)	18,961									(144,388)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(2,000)											(2,000)	43
44	TOTAL Special Cost Centers	(2,000)											(2,000)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(553,604)	(120,122)	(81,216)	(237,146)	(203,663)	236,200						(959,551)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See 6-Supplemental		See 6-Supplemental		See 6-Supplemental		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 564,000	Hillcrest Development, LLC		\$	(564,000)	1
2	V	36 Amortization		Hillcrest Development, LLC		6,371	6,371	2
3	V	33 Real Estate Taxes - Lots		Hillcrest Development, LLC		10,571	10,571	3
4	V	33 Real Estate Taxes		Hillcrest Development, LLC		86,975	86,975	4
5	V	19 Accounting Fees		Hillcrest Development, LLC		14,644	14,644	5
6	V	21 Franchise Taxes		Hillcrest Development, LLC		250	250	6
7	V	30 Depreciation		Hillcrest Development, LLC		96,181	96,181	7
8	V	32 Interest Expense	267	Hillcrest Development, LLC		216,343	216,076	8
9	V	26 Insurance		Hillcrest Development, LLC		12,810	12,810	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 564,267			\$ 444,145	\$ * (120,122)	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	5 UTILITIES	\$	A.H.B. D/B/A ABH MANAGEMENT	100.00%	\$ 470	\$	470	15
16	V	19 PROFESSIONAL FEES		A.H.B. D/B/A ABH MANAGEMENT	100.00%	254		254	16
17	V	21 CLERICAL AND GENERAL		A.H.B. D/B/A ABH MANAGEMENT	100.00%	1,414		1,414	17
18	V	26 INSURANCE		A.H.B. D/B/A ABH MANAGEMENT	100.00%	226		226	18
19	V	30 DEPRECIATION		A.H.B. D/B/A ABH MANAGEMENT	100.00%	24		24	19
20	V	34 RENT		A.H.B. D/B/A ABH MANAGEMENT	100.00%	18,484		18,484	20
21	V	35 EQUIPMENT RENT		A.H.B. D/B/A ABH MANAGEMENT	100.00%	453		453	21
22	V								22
23	V	27 EMP. BEN.-DIRECT ALLOC.		A.H.B. D/B/A ABH MANAGEMENT	100.00%	7,459		7,459	23
24	V	17 HOME OFFICE	86,000	A.H.B. D/B/A ABH MANAGEMENT	100.00%			(86,000)	24
25	V	22 HOME OFFICE BENEFITS	24,000	A.H.B. D/B/A ABH MANAGEMENT	100.00%			(24,000)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 110,000			\$ 28,784	\$ *	(81,216)	39

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

Facility Name & ID Number Hillcrest Retirement Village

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Report Period Beginning: 01/01/17

Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 ADMIN. - KARLA BISHOP	\$	KARLA BISHOP, INC.	100.00%	\$ 50,000	\$ 50,000
16	V	27 EMPLOYEE BENEFITS		KARLA BISHOP, INC.	100.00%	5,454	5,454
17	V						
18	V	17 MANAGEMENT FEES	292,600	KARLA BISHOP, INC.	100.00%		(292,600)
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						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 292,600			\$ 55,454	\$ * (237,146)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 ADMIN. - E. ROSENBAUM	\$	HEALTH RESOURCE, INC.	100.00%	\$ 66,667	\$ 66,667
16	V	27 EMPLOYEE BENEFITS		HEALTH RESOURCE, INC.	100.00%	7,270	7,270
17	V						
18	V	17 MANAGEMENT FEES	277,600	HEALTH RESOURCE, INC.	100.00%		(277,600)
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						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 277,600			\$ 73,937	\$ * (203,663)

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

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Report Period Beginning: 01/01/17

Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 Management Fee- K. Bishop	\$	Hillcrest Consulting LLC	100.00%	\$ 292,600	\$	292,600	15
16	V	17 Management Fee- Health Resource		Hillcrest Consulting LLC	100.00%	277,600		277,600	16
17	V	17 Management Fee - A. Rosenbaum		Hillcrest Consulting LLC	100.00%	10,000		10,000	17
18	V								18
19	V	17 Management Fee	344,000	Hillcrest Consulting LLC	100.00%			(344,000)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 344,000			\$ 580,200	\$ *	236,200	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number

Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending:

12/31/17

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	Alan Rosenbaum	Administrator	Administrative	0.00%	See Attached	50	100.00%	Sal,Mgmt Fee	\$ 219,887	17-1,17-7	1	
2	Karla Bishop	President	Administrative	32.50%	See Attached	10	25.00%	Alloc-Admin	50,000	17 - 7	2	
3	Earl Rosenbaum	Vice President	Administrative	33.75%	See Attached	15	33.33%	Alloc-Admin	66,667	17 - 7	3	
4											4	
5											5	
6											6	
7											7	
8											8	
9											9	
10											10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 336,554		13	

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

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	PATIENT DAYS	131,578	3	\$ 1,421	\$ 43,505	\$ 470	1
2	19	PROFESSIONAL FEES	PATIENT DAYS	131,578	3	767	43,505	254	2
3	21	CLERICAL AND GENERAL	PATIENT DAYS	131,578	3	4,277	43,505	1,414	3
4	26	INSURANCE	PATIENT DAYS	131,578	3	685	43,505	226	4
5	30	DEPRECIATION	PATIENT DAYS	131,578	3	72	43,505	24	5
6	34	RENT	PATIENT DAYS	131,578	3	55,904	43,505	18,484	6
7	35	EQUIPMENT RENT	PATIENT DAYS	131,578	3	1,371	43,505	453	7
8									8
9	17	ADM. COMP.- IVY FISHMAN	AVG. HOURS WORKED	40	1	2,500			9
10	17	SALARY - A. ROSENBAUM	AVG. HOURS WORKED	40	1		50		10
11	27	EMP. BEN.-DIRECT ALLOC.	DIRECT		1	7,459		7,459	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					\$ 74,456	\$	\$ 28,784	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

KARLA BISHOP, INC.

Street Address

271 RIVERS DRIVE

City / State / Zip Code

LAKE BLUFF, IL. 60044

Phone Number

(847)432-7262

Fax Number

(847)432-6095

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - KARLA BISHOP	AVG. HOURS WORKED 40	3	\$ 200,000	\$ 200,000	10	\$ 50,000	1
2	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED 40	3	21,818		10	5,454	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				\$ 221,818	\$ 200,000		\$ 55,454	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

HEALTH RESOURCE, INC.

Street Address

P.O. BOX 1275

City / State / Zip Code

HIGHLAND PARK, IL. 60035

Phone Number

(847)432-7262

Fax Number

(847)432-6095

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - E. ROSENBAUM	AVG. HOURS WORKED 45	3	\$ 200,000	\$ 200,000	15	\$ 66,667	1
2	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED 45	3	21,810		15	7,270	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				\$ 221,810	\$ 200,000		\$ 73,937	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

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

Hillcrest Consulting LLC

Street Address

1740 N. Circuit Drive

City / State / Zip Code

Round Lake Beach, IL 60073

Phone Number

(847) 432-7262

Fax Number

(

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	Management Fee- K. Bishop			\$	\$		\$ 292,600	1
2	17	Management Fee- Health Resource						277,600	2
3	17	Management Fee - A. Rosenbaum						10,000	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				\$	\$		\$ 580,200	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number (_____

Fax Number (_____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Hillcrest Retirement Village

0030312 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number

Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	HUD Mortgage		X	Mortgage			\$	\$ 5,438,897			\$	216,344						
2																		
3																		
4																		
5																		
Working Capital																		
6	American National Bank		X	Line of Credit				220,000				1,075						
7	Raymond Chevrolet		X	Auto Loan				19,307				2,638						
8	See Supplemental Schedule							62,479										
9	TOTAL Facility Related						\$	\$ 5,740,683			\$	220,056						
B. Non-Facility Related*																		
10	Interest Income		X									(8,980)						
11	Hilcrest Development LLC		X									(267)						
12																		
13																		
14	TOTAL Non-Facility Related						\$	\$			\$	(9,247)						
15	TOTALS (line 9+line14)						\$	\$ 5,740,683			\$	210,809						

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

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

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2016 report.		\$	98,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	96,346	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(1,654)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	99,200	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	97,546	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	73,832	8	
	2013	83,536	9	
	2014	84,522	10	
	2015	95,090	11	
	2016	96,346	12	
2016 Accrual = \$96,346 x 1.03 = \$99,200 (rounded)				
FOR BHF USE ONLY				
	13	FROM R. E. TAX STATEMENT FOR 2016	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Hillcrest Retirement Village

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X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,277 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

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

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

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

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

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

None

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1985	\$ 57,500	1
2	Parking Lot		1985	132,513	2
3	TOTALS			\$ 190,013	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	144	1985	1976	\$ 1,430,000	\$	30	\$	\$	\$ 1,430,000	4
5		1989	1989	780,798	24,787	31.6	24,709	(78)	702,566	5
6		1994	1994	554,167	20,152	39	14,209	(5,943)	311,985	6
7										7
8										8
Improvement Type**										
9	Various		1987	9,045		20			9,045	9
10	Various		1989	36,275		20			36,265	10
11	Various		1990	2,002		20			2,000	11
12	Various		1991	16,248		20			15,533	12
13	Various		1992	8,821		20			8,821	13
14	Various		1993	3,000		20			3,000	14
15	Various		1994	51,668		20			51,668	15
16	Various		1995	8,799		20	116	116	6,807	16
17	Various		1996	51,722		20			51,719	17
18	Various		1997	4,495		20	55	55	4,492	18
19	Various		1998	24,327		20	1,216	1,216	23,877	19
20	Various		1999	9,947		20	497	497	9,200	20
21	Various		2000	7,062		20	353	353	6,004	21
22	Various		2001	32,994		20	1,194	1,194	19,512	22
23	Various		2002	6,950		20			6,950	23
24	Various		2003	10,904		20	440	440	8,536	24
25	Various		2004	8,143		20	367	367	5,831	25
26	Various		2005	7,695		20	202	202	6,158	26
27	Various		2006	30,616		20	731	731	24,254	27
28	Various		2007	10,035		20	335	335	10,035	28
29	Various		2009	8,713		20	588	588	4,996	29
30	Various		2010	34,981		20	2,548	2,548	19,751	30
31	Various		2011	32,168		20	2,537	2,537	22,440	31
32	Various		2013	348,435		20	23,183	23,183	115,845	32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Hillcrest Retirement Village

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XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		429,228			18,790	18,790	103,631	67
68		2,984	24		67	43	2,665	68
69			102,453			(102,453)		69
70		\$ 3,962,222	\$ 147,416		\$ 92,137	\$ (55,279)	\$ 3,023,585	70

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

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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		\$ 3,962,222	\$ 147,416		\$ 92,137	\$ (55,279)	\$ 3,023,585	1
2	Air Conditioner	2014	6,031		20	1,206	1,206	4,825	2
3	Air Conditioners	2014	2,556		20	511	511	1,619	3
4	Door Knobs	2014	12,452		20	1,245	1,245	3,943	4
5	Insulation	2014	14,000		20	1,400	1,400	4,433	5
6	Faucets	2014	21,411		20	2,141	2,141	6,780	6
7	Air Conditioners	2014	2,538		20	127	127	455	7
8	Sidewalk	2014	12,225		20	611	611	2,139	8
9	Door & Frame	2014	3,680		20	184	184	629	9
10	Air Condition	2015	2,807		20	140	140	398	10
11	Roof - Aloha Const.	2015	5,000		20	250	250	625	11
12	Seal Coating & Restriping	2015	2,800		20	140	140	350	12
13	Electrical Upgrade	2015	3,325		20	166	166	471	13
14	Bookkeeping Room Remodel- Floors, Drywall, Carpentry Work	2015	3,500		20	175	175	525	14
15	Electrical Work For Offices & Resident Rooms	2015	2,825		20	141	141	412	15
16	Accessible Automatic Door Operator	2015	6,226		20	311	311	649	16
17	Fastbond 30 Contact Cement	2016	3,659		20	183	183	366	17
18	Demo Offices, Pipe For Electric, Drywall & Taping	2016	5,145		20	257	257	493	18
19	Install New Doors & Cabinets In Offices	2016	7,368		20	368	368	675	19
20	Wallcovering In Hallways	2016	3,409		20	170	170	312	20
21	Drywall In Dining Room	2016	8,208		20	410	410	684	21
22	Doors In Dining Area	2016	2,590		20	130	130	205	22
23	Wall Board Trim In Hallways	2016	3,240		20	162	162	243	23
24	Travertine Tile In Rooms 500, 501, 502	2016	5,233		20	262	262	392	24
25	Kitchen Hood Fans	2016	4,790		20	240	240	279	25
26	Flooring In Rooms 503, 504	2016	3,405		20	170	170	199	26
27	Generator Repairs	2016	3,564		20	178	178	327	27
28	Demo & Rough In Electrical For Future Dining/Kitchen Area	2016	3,315		20	166	166	193	28
29	Repaving Of Parking Lot	2016	10,595		20	530	530	750	29
30	Fire Alarm Upgrade	2017	2,706		20	135	135	135	30
31	Reinstall Bedroom Doors	2017	6,913		20	346	346	346	31
32	Demo Rm 200&202&Bathrooms, Build Walls,Paint, New Doors	2017	7,275		20	364	364	364	32
33	Refurbish & Reinstall Doors	2017	3,420		20	171	171	171	33
34	TOTAL (lines 1 thru 33)		\$ 4,148,433	\$ 147,416		\$ 105,128	\$ (42,288)	\$ 3,057,973	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 4,148,433	\$ 147,416		\$ 105,128	\$ (42,288)	\$ 3,057,973	1
2	3 Roof Curbs, Goose Necks, Ductwork, Fire Dampers, Access Door	2017	8,420		20	421	421	421	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,156,853	\$ 147,416		\$ 105,549	\$ (41,867)	\$ 3,058,394	34

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

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XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 4,156,853	\$ 147,416		\$ 105,549	\$ (41,867)	\$ 3,058,394	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 4,156,853	\$ 147,416		\$ 105,549	\$ (41,867)	\$ 3,058,394	34

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

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XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 4,156,853	\$ 147,416		\$ 105,549	\$ (41,867)	\$ 3,058,394	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 4,156,853	\$ 147,416		\$ 105,549	\$ (41,867)	\$ 3,058,394	34

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

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Hillcrest Development	1993	53,433		20			53,433	9
10	Water Heater	2015	5,800		20	290	290	870	10
11	Retention Pond	2015	30,590		20	1,530	1,530	4,589	11
12	Flooring, Hand/Crash Rails, Drywall Doors/Carpentry -	2015	22,000		20	1,100	1,100	3,300	12
13	100-500 wings/ Nurse stations 1 & 3, bathrooms								13
14	Pipe wire/Install electrical in courtyard/nurse's station 1 & 3	2015	11,157		20	558	558	1,674	14
15	Corner Guards/Handrails, Wallcovering-100-500 wings/corridors	2015	26,582		20	1,329	1,329	3,987	15
16	Wander Protection System	2015	6,203		20	310	310	930	16
17	Flooring: Hallways, Reception, Dining, Exercise Room, Offices	2015	109,132		20	5,457	5,457	16,370	17
18	Flooring: Hallways, Reception, Dining, Exercise Room, Offices	2016	20,583		20	1,029	1,029	2,058	18
19	Granite for Nursing Stations	2015	8,100		20	405	405	1,215	19
20	Draperies	2015	32,804		20	1,640	1,640	4,920	20
21	3 HVAC Roof Top Units	2016	55,811		20	2,791	2,791	5,582	21
22	Electrical work for Rooftop Units	2016	5,952		20	298	298	596	22
23	Fire Alarm System	2016	10,203		20	510	510	1,020	23
24	Fire Alarm System	2016	30,878		20	1,544	1,544	3,088	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)		\$ 429,228	\$		\$ 18,790	\$ 18,790	\$ 103,631	34

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

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Ending:

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XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 429,228	\$		\$ 18,790	\$	\$ 103,631	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 429,228	\$		\$ 18,790	\$	\$ 103,631	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10	ABH Management	2002	2,816	24	20	67	43	2,497	10
11	ABH Management	2003	168					168	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)		\$ 2,984	\$ 24		\$ 67	\$ 43	\$ 2,665	34

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 2,984	\$ 24		\$ 67	\$ 43	\$ 2,665	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 2,984	\$ 24		\$ 67	\$ 43	\$ 2,665	34

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

Facility Name & ID Number Hillcrest Retirement Village

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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	\$ 334,479	\$	\$ 18,741	\$ 18,741	10	\$ 283,851	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	629,232				10	629,232	73
74								74
75	TOTALS	\$ 963,711	\$	\$ 18,741	\$ 18,741		\$ 913,084	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Autos - See Attached	Various	\$ 203,373	\$	\$ 22,953	\$ 22,953	5	\$ 107,034	76
77										77
78										78
79										79
80	TOTALS			\$ 203,373	\$	\$ 22,953	\$ 22,953		\$ 107,034	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,513,951	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 147,416	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 147,244	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (172)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,078,511	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	FORD EXPEDITION - 1997	\$ 15,348	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 15,348	\$	\$	91

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

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	Alloc. ABH Mgmt.				18,484			5
6								6
7	TOTAL				\$ 18,484			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?

YES NO

16. Rental Amount for movable equipment: \$ 8,138 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2016 Toyota Camry	\$	3,237	17
18					18
19					19
20					20
21	TOTAL		\$	3,237	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? <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			
		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	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs				\$ 165,727				\$ 165,727	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				15,921				15,921	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				166,246				166,246	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescrpts					101,176			101,176	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): _____											12
13	Other (specify): _____							9,683			9,683	13
14	TOTAL				\$		\$ 347,894	\$ 110,859		\$	458,753	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 **12/31/17**

(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	\$ 227,756	\$ 281,251	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,291,443	1,291,443	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	29,352	39,066	6
7	Other Prepaid Expenses	37,745	37,745	7
8	Accounts Receivable (owners or related parties)		77,500	8
9	Other(specify): <u>See Attached Schedule</u>	77,000	421,141	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,663,296	\$ 2,148,146	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		202,513	13
14	Buildings, at Historical Cost		2,764,965	14
15	Leasehold Improvements, at Historical Cost	644,787	874,559	15
16	Equipment, at Historical Cost	936,551	1,365,547	16
17	Accumulated Depreciation (book methods)	(1,266,815)	(4,199,753)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		(19,644)	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	2,000	224,982	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 316,523	\$ 1,213,169	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,979,819	\$ 3,361,315	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 511,552	\$ 511,552	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	258,751	258,751	29
30	Accrued Salaries Payable	90,684	90,684	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,972	7,972	31
32	Accrued Real Estate Taxes(Sch.IX-B)		99,200	32
33	Accrued Interest Payable		17,903	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	49,961	49,961	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 918,920	\$ 1,036,023	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	43,035	43,035	39
40	Mortgage Payable		5,438,897	40
41	Bonds Payable			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)	\$ 43,035	\$ 5,481,932	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 961,955	\$ 6,517,955	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,017,864	\$ (3,156,640)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,979,819	\$ 3,361,315	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,103,091	1
2	Restatements (describe):		2
3	Rounding	6	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,103,097	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(85,233)	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)	\$ (85,233)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,017,864	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning: 01/01/17

Ending:

12/31/17

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		2	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,349,873	1
2	Discounts and Allowances for all Levels	(623,625)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,726,248	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	673,783	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 673,783	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	2,503	12
13	Barber and Beauty Care	11,225	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	113,023	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,694	19
20	Radiology and X-Ray	1,760	20
21	Other Medical Services	39,869	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 181,074	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	8,980	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,980	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,590,085	30

1		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,382,127	31
32	Health Care	3,410,444	32
33	General Administration	2,500,850	33
B. Capital Expense			
34	Ownership	629,846	34
C. Ancillary Expense			
35	Special Cost Centers	470,643	35
36	Provider Participation Fee	281,408	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,675,318	40
41	Income before Income Taxes (line 30 minus line 40)**	(85,233)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (85,233)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 5,362,686	44
45	Private Pay - Net Inpatient Revenue	1,064,430	45
46	Medicare - Net Inpatient Revenue	815,483	46
47	Other-(specify) <u>Hospice</u>	483,649	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,726,248	49

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

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

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

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning:

01/01/17

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12/31/17

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,036	2,148	\$ 91,847	\$ 42.76	1
2	Assistant Director of Nursing	1,741	1,893	69,941	36.95	2
3	Registered Nurses	18,386	19,389	534,365	27.56	3
4	Licensed Practical Nurses	18,421	19,541	499,401	25.56	4
5	CNAs & Orderlies	88,429	94,186	1,228,492	13.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,668	12,996	229,689	17.67	8
9	Activity Director	1,857	1,965	42,738	21.75	9
10	Activity Assistants	8,601	9,427	149,318	15.84	10
11	Social Service Workers	7,374	8,137	181,749	22.34	11
12	Dietician					12
13	Food Service Supervisor	1,969	2,033	40,791	20.06	13
14	Head Cook					14
15	Cook Helpers/Assistants	21,591	24,684	336,248	13.62	15
16	Dishwashers					16
17	Maintenance Workers	2,043	2,315	46,491	20.08	17
18	Housekeepers	16,642	18,178	236,916	13.03	18
19	Laundry	8,599	9,559	133,668	13.98	19
20	Administrator	2,080	2,080	209,887	100.91	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,159	11,813	180,302	15.26	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)	824	824	9,890	12.00	33
34	TOTAL (lines 1 - 33)	223,420	241,168	\$ 4,221,733 *	\$ 17.51	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	\$ 9,793	01-03	35
36	Medical Director	Monthly	36,333	09-03	36
37	Medical Records Consultant	Monthly	4,900	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	11,869	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 62,895		49

C. CONTRACT NURSES

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

Facility Name & ID Number Hillcrest Retirement Village

0030312

Report Period Beginning: 01/01/17

Ending: 12/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount			
Alan Rosenbaum	Administrator	0	\$ 209,887	Workers' Compensation Insurance	\$ 122,987	IDPH License Fee	\$			
				Unemployment Compensation Insurance	17,610	Advertising: Employee Recruitment	20,391			
				FICA Taxes	311,473	Health Care Worker Background Check				
				Employee Health Insurance	194,406	(Indicate # of checks performed 385.3)	5,780			
				Employee Meals	31,700	Patient Background Checks				
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	15,542			
				Other Employee Benefits	15,488	Licenses & Fees	4,846			
				Pension Contribution	75,520					
				Christmas Expense	16,187					
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 209,887	TOTAL (agree to Schedule V, line 22, col.8)			\$ 785,371	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 46,558
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		
Hillcrest Consulting LLC - Management Fee			\$ 344,000				Out-of-State Travel	\$		
ABH - Home Office Expense			86,000				In-State Travel			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 430,000	TOTAL			Seminar Expense	18,488		
C. Professional Services							Entertainment Expense			
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)			
Marcum LLP	Accounting		\$ 100,594							
See Attached	Legal		37,264							
Personnel Planners	UC Tax Consultant		1,200							
Alpha Data	Data Processing		8,972							
Alexander Popa	Computer Consultant		5,000							
Profit Planners	Pension Admin Fee		2,818							
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 155,849							

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Hillcrest Retirement Village# 0030312

Report Period Beginning:

01/01/17

Ending:

12/31/17**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$16,607
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 57,423 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES 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. \$ 281,408
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? N/A
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 31,700 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees