

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 _____

	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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	96	Intermediate (ICF)	96	35,040	3
4		Intermediate/DD			4
5	90	Sheltered Care (SC)	90	32,850	5
6		ICF/DD 16 or Less			6
7	186	TOTALS	186	67,890	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	11,858	19,811		31,669	10
11	ICF/DD					11
12	SC		17,842		17,842	12
13	DD 16 OR LESS					13
14	TOTALS	11,858	37,653		49,511	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.93%

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 3/1/1968

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT** # **0027987** Report Period Beginning: **1/1/2018** Ending: **12/31/2018**

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	935,465	81,978	23,698	1,041,141		1,041,141		1,041,141		1
2	Food Purchase		739,936		739,936	(575)	739,361	(22,884)	716,477		2
3	Housekeeping	413,332	70,763	6,974	491,069		491,069		491,069		3
4	Laundry	147,182	41,831	584	189,597		189,597		189,597		4
5	Heat and Other Utilities			414,961	414,961	(10,118)	404,843	(18,339)	386,504		5
6	Maintenance	370,030	93,434	240,361	703,825		703,825	(10,484)	693,341		6
7	Other (specify):*			184,552	184,552		184,552		184,552		7
8	TOTAL General Services	1,866,009	1,027,942	871,130	3,765,081	(10,693)	3,754,388	(51,707)	3,702,681		8
	B. Health Care and Programs										
9	Medical Director			18,960	18,960		18,960		18,960		9
10	Nursing and Medical Records	3,640,580	140,483	138,987	3,920,050		3,920,050		3,920,050		10
10a	Therapy										10a
11	Activities	198,595	16,141		214,736		214,736		214,736		11
12	Social Services	68,070		1,460	69,530		69,530		69,530		12
13	CNA Training										13
14	Program Transportation			9,263	9,263		9,263	(1,119)	8,144		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,907,245	156,624	168,670	4,232,539		4,232,539	(1,119)	4,231,420		16
	C. General Administration										
17	Administrative	484,000			484,000		484,000		484,000		17
18	Directors Fees										18
19	Professional Services			139,261	139,261	(18,983)	120,278		120,278		19
20	Dues, Fees, Subscriptions & Promotions			76,219	76,219	2,035	78,254	(53,816)	24,438		20
21	Clerical & General Office Expenses	255,362	58,643	28,289	342,294		342,294		342,294		21
22	Employee Benefits & Payroll Taxes			1,367,094	1,367,094	17,523	1,384,617	(6,185)	1,378,432		22
23	Inservice Training & Education										23
24	Travel and Seminar			15,598	15,598		15,598	(12,659)	2,939		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			125,368	125,368	(32,018)	93,350	(520)	92,830		26
27	Other (specify):*			69,479	69,479		69,479	(67,075)	2,404		27
28	TOTAL General Administration	739,362	58,643	1,821,308	2,619,313	(31,443)	2,587,870	(140,255)	2,447,615		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,512,616	1,243,209	2,861,108	10,616,933	(42,136)	10,574,797	(193,081)	10,381,716		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.

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			1,074,172	1,074,172	15,065	1,089,237	(186,773)	902,464			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			308,108	308,108		308,108	(111,147)	196,961			32
33	Real Estate Taxes			182,220	182,220		182,220	(182,220)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			13,372	13,372		13,372		13,372			35
36	Other (specify):*											36
37	TOTAL Ownership			1,577,872	1,577,872	15,065	1,592,937	(480,140)	1,112,797			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops					10,118	10,118		10,118			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			244,031	244,031		244,031		244,031			42
43	Other (specify):*			1,020,045	1,020,045	16,953	1,036,998		1,036,998			43
44	TOTAL Special Cost Centers			1,264,076	1,264,076	27,071	1,291,147		1,291,147			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,512,616	1,243,209	5,703,056	13,458,881		13,458,881	(673,221)	12,785,660			45

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

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

#0027987

1/1/18 - 12/31/18

RECLASSIFICATIONS:

LINE 2	Food purchase	<u>\$ (575)</u>	Take out cost of meals provided to employees
LINE 5	Heat & other utilities	<u>\$ (10,118)</u>	Take out utilities allocable to beauty shop
LINE 19	Professional services	\$ (2,035)	Take out background checks/fingerprinting
		\$ (7,657)	Take out employee exams
		\$ (9,291)	Take out 403-B administration function
		<u>\$ (18,983)</u>	
LINE 20	Fees, subscriptions, & promotions	<u>\$ 2,035</u>	Add in background checks/fingerprinting from line 19
LINE 22	Employee benefits & payroll taxes	\$ 575	Add in cost of meals from line 2
		\$ 7,657	Add in employee exams from line 19
		\$ 9,291	Add in 403-B administration function from line 19
		<u>\$ 17,523</u>	
LINE 26	Insurance-Property & Liability	<u>\$ (32,018)</u>	Take out insurance-property for Duplexes
LINE 30	Depreciation	<u>\$ 15,065</u>	Add in additional depreciation relating to Duplexes
LINE 40	Barber & Beauty Shops	<u>\$ 10,118</u>	Add in utilities taken out of line 5
LINE 43	Other-Duplexes	\$ 32,018	Add in insurance-property from line 26
		\$ (15,065)	Take out depreciation from line 30
		<u>\$ 16,953</u>	
TOTAL		<u>\$ -</u>	

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

#0027987

1/1/18-12/31/18

Schedule V p. 3 & 4

LINE 7

Security Services	\$	160,238
Trash Disposal	\$	24,314
	\$	<u>184,552</u>

LINE 27

Flowers & Decorations-Nursing Ctr.	\$	<u>2,404</u>
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LINE 43

Duplexes: Real Estate Taxes	\$	260,546
Depreciation	\$	602,583
Utilities	\$	81,499
Maintenance	\$	60,352
Gain on Disposal of Asset	\$	-
Insurance	\$	32,018
	\$	<u>1,036,998</u>

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	(22,884)	Line 2		4
5	Telephone, TV & Radio in Resident Rooms	(18,339)	Line 5		5
6	Rented Facility Space	(10,484)	Line 6		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(111,147)	Line 32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(186,773)	Line 30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(12,659)	Line 24		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(6,185)	Line 22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(64,333)	Line 27		24
25	Fund Raising, Advertising and Promotional	(50,328)	Line 20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(3,488)	Line 20		28
29	Other-Attach Schedule	(186,601)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (673,221)		\$	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))	\$ (673,221)		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		10,118	Line 5	41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule Duplex Ins	X		32,018	Line 26	45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 42,136		47

BHF USE ONLY							
48		49		50		51	52

STATE OF ILLINOIS
 FAIRHAVEN CHRISTIAN RETIREMENT CENTER

ID# 0027987

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Gas for non-care vehicles	\$ (1,119)	Line 14	1
2	Insurance for non-care vehicles	(520)	Line 26	2
3	Flowers & decorations, miscellaneous	(2,742)	Line 27	3
4	Real estate taxes - main building	(182,220)	Line 33	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				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	(186,601)		49

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

#0027987

1/1/18 - 12/31/18

Sch VI p. 5

LINE 29

Gas for Non-Care Vehicles	\$	(1,119)
Insurance for Non-Care Vehicles	\$	(520)
Flowers & Decorations, Miscellaneous	\$	(2,742)
Real Estate Taxes - Main Building	\$	(182,220)
	\$	<u>(186,601)</u>

LINE 45

Duplex Insurance		<u>\$32,018</u>
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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 Page 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: 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		\$			\$	\$	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		\$			\$	\$ *	14

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

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	Wiles, David	BOD						1
2	Nyberg, Dan	BOD						2
3	Brogren, Neil	BOD						3
4	Sjogren, Steve	BOD						4
5	Schlueter, Chuck	BOD						5
6	Thompson, Richard	BOD						6
7	Voorhies, Randy	BOD						7
8	Norberg, Dave	BOD						8
9	Arnold, Kathy	BOD						9
10	Ewing, Tom	BOD						10
11	Klaas, Palmer	BOD						11
12	Versendaal, Rita	BOD						12
13	Buzzard, Brenda	BOD						13
14	Johnson, Greg	BOD						14
15								15
16								16
17	See attached schedule detailing the							17
18	BOD and their services, if any,							18
19	provided to Fairhaven.							19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/18 - 12/31/18

2018 SCHEDULE VII - NON-PROFIT NURSING HOMES

<u>Board of Director</u>	<u>Officer</u>	<u>Provided services to Fairhaven?</u>	<u>Service/Product</u>	<u>Entity of Ownership</u>
Wiles, David	President	No		
Nyberg, Dan	Secretary	No		
Brogren, Neil	Vice Secretary	No		
Sjogren, Steve	Treasurer	No		
Schlueter, Chuck	Vice President	Yes	Attorney - General Issues	Schlueter Ecklund
Thompson, Richard	Director	No		
Voorhies, Randy	Director	No		
Norberg, Dave	Director	No		
Arnold, Kathy	Director	No		
Ewing, Tom	Director	Yes	Real Estate broker/assessor	Keller Williams
Klaas, Palmer	Director	Yes	Financial Services - Endowment Fund, BTS	Palmer Klaas, CFP
Buzzard, Brenda	Director	No		
Versendaal, Rita	Director	No		
Johnson, Greg	Director	No		

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT # 0027987 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	NONE								\$		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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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 **FAIRHAVEN CHRISTIAN RETIREMENT**

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	City of Rockford Bonds	X		Construction - Phase 1 & 2	\$43,607.45	6/17/2009	\$ 8,000,000	\$ 5,856,669	6/17/2034	0.0425	\$ 259,802	1					
2	Bank Loans	X		Construction - Phase 4	\$7,678.96	2/15/2017	4,400,000	1,134,787	2/15/2022	0.0400	48,306	2					
3												3					
4												4					
5												5					
Working Capital																	
6	Midland States Bank-LOC	X		Operating Expenses	NONE	8/24/2018	1,000,000		8/23/2019	0.0550		6					
7												7					
8												8					
9	TOTAL Facility Related				\$51,286.41		\$ 13,400,000	\$ 6,991,456			\$ 308,108	9					
B. Non-Facility Related*																	
10												10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$	14					
15	TOTALS (line 9+line14)						\$ 13,400,000	\$ 6,991,456			\$ 308,108	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NONE 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.)

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME FAIRHAVEN CHRISTIAN RETIREMENT CENTER COUNTY WINNEBAGO

FACILITY IDPH LICENSE NUMBER 0027987

CONTACT PERSON REGARDING THIS REPORT Carol Hines

TELEPHONE 815-877-1441 FAX #: 815-282-4217

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>152B028B</u>	<u>Main Building/Garden Lane Dupl.</u>	\$ <u>303,599.00</u>	\$ <u>none</u>
2. <u>149C081B</u>	<u>Verde Lane</u>	\$ <u>59.00</u>	\$ <u>none</u>
3. <u>149C052,053,054</u>	<u>Rolling Meadow/Terrace View Dup.</u>	\$ <u>224,638.00</u>	\$ <u>none</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u>528,296.00</u>	\$ _____

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X 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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/18-12/31/18

PAGE 10B: 2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

EXPLANATION REGARDING PAGE 10A PARTS B & C:

- B. Our tax bills relate to property that is not directly used for nursing home services, such as duplex living and independent living in the main building. None is allocated to the nursing home section since it is exempt from real estate taxes.

- C. No tax bills have been attached to this report since all of our company real estate tax has been adjusted out.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987 Report Period Beginning:

1/1/2018 Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 183,865 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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).

FAIRHAVEN CHRISTIAN RETIREMENT CENTER, RETIREMENT LIVING, DUPLEXES (112 UNITS TOTAL)

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: Use, Square Feet, Year Acquired, Cost, and an index column. Row 1: Main Building, 871,200, 1965, \$62,304, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 871,200, (blank), \$62,304, 3.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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		1967	\$ 1,115,078	\$	40	\$	\$	\$ 1,115,078	4
5	76		1973	1,051,996		40			1,051,996	5
6	20		1975	255,191		20-40			255,191	6
7	41		1979	1,323,223	31,213	40	31,213		1,310,543	7
8										8
	Improvement Type**									
9										9
10	Remodel of 6 rooms		1996	33,302		5-20			33,302	10
11	Remodeling of nurses station		1996	8,438		20			8,438	11
12	New lights		1996	7,499		20			7,499	12
13	New windows		1996	1,762		20			1,762	13
14	Rehab & conversion of rooms		1997	119,116	4,765	25	4,765		102,446	14
15	Remodel of Rehab dept., identicard door system		1997	37,374	1,200	10-25	1,200		33,172	15
16	Wall heaters,doors & wind.,water heater,chill water sys		1997	18,338	715	10-25	715		16,323	16
17	Roof work, office remodel,clock wiring,shelving,boiler		1997	33,616		10-25			33,616	17
18	Fence along Alpine Road		1998	84,198	2,103	20	2,103		84,198	18
19	Blacktop		1998	12,538	311	20	311		12,538	19
20	Remodel of Rehab Dept & Breakroom		1998	42,423	1,697	25	1,697		34,789	20
21	Rehab resident rooms		1998	92,743	3,710	25	3,710		76,055	21
22	Rehab offices-Ex dir.,ADON, Maint., Activities		1998	36,208	1,448	25	1,448		29,683	22
23	Rear entrance door, fire protection system		1998	6,051	242	25	242		4,961	23
24	Rehab Health Ctr., Halls, Storage, Conference room		1998	24,693	988	25	988		20,255	24
25	Rehab coffee shop & gift shop		1998	4,374	175	25	175		3,588	25
26	Electrical work, heating & air condit.		1998	5,180	207	25	207		4,244	26
27	Fence and grading		1999	13,566	678	20	678		13,221	27
28	Blacktop, patching, speed bumps		1999	18,220	871	10-20	871		17,784	28
29	Rehab resident rooms		1999	84,948	3,398	25	3,398		66,261	29
30	Rehab maint off., shop, laund room, housekeeping off.		1999	44,768	1,791	25	1,791		34,925	30
31	Health Ctr. Elevator conversion, emerg. Lights		1999	9,806	50	10-20	50		9,785	31
32	Windows, storm doors, boiler room electrical		1999	12,196	518	20-25	518		10,101	32
33	Rehab Health Ctr.-lighting,heat,ceiling panels,flooring		1999	33,716		15			33,716	33
34	Rehab Health Ctr.-conf room,util room,activ,air cond		1999	17,993	864	15-25	864		16,847	34
35	Rehab Health Ctr.-soc serv off., 1st floor restroom		1999	4,077	163	25	163		3,178	35
36	Remodel-Main office,coffee shop,gift shop		2000	1,110,762	27,769	40	27,769		513,727	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 FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	Employee parking lot	2000	\$ 96,253	\$ 4,813	20	\$ 4,813	\$	\$ 89,040	37
38	Irrigation system	2000	18,761	938	20	938		17,353	38
39	Beauty shops-1st & 3rd	2000	49,403	1,235	40	1,235		22,848	39
40	Remodel-Maint., Acctg, Activ.,& 2nd fl HC kitchen off.	2000	38,198	1,910	20	1,910		35,335	40
41	Rehab resident rooms	2000	64,544	2,867	10-20	2,867		60,249	41
42	Main entrance doors	2000	10,535	527	20	527		9,749	42
43	Roof repairs,elevator room repairs,electric,phone,comp.	2000	35,305		10-20			35,305	43
44	Back flow system	2000	65,706	3,285	20	3,285		60,773	44
45	Smoke barrier upgrade	2000	68,105	1,703	40	1,703		31,505	45
46	Vanity/Tops/Faucets	2001	8,998		15			8,998	46
47	Signage, OSHA modifications,HVAC modifications	2001	16,911	873	15-25	873		15,278	47
48	2nd floor remodeling-ceiling,sprinkler,lighting,duct work	2001	48,885	2,375	20-25	2,375		41,563	48
49	Rehab resident rooms,countertop,locks	2001	30,992	1,550	20	1,550		27,125	49
50	Miscell plants,pots,trees,mulch,sprinkler system supplies	2001	8,496		5-15			8,496	50
51	Rehab dietary office-elect,fan coil ductwork,door	2001	7,190	360	20	360		6,300	51
52	Redo wall,hallway,rear stairway coping stone reset	2002	2,104	105	20	105		1,733	52
53	Vanity/Tops/Faucets	2002	8,106		15			8,106	53
54	Keys,locks,windows	2002	6,335	351	15-20	351		5,791	54
55	East entrance doors-structual changes	2002	7,684	384	20	384		6,336	55
56	Doors	2002	7,581		15			7,581	56
57	Laundry,south lounge,water serv valve,roof,trash chute changes	2002	9,256		5-15			9,256	57
58	Main office,conference room,training room changes	2002	4,097	205	20	205		3,382	58
59	Room number signs	2002	6,070	304	20	304		5,016	59
60	Landscaping, front entrance and east drainage	2003	6,332		10-15			6,332	60
61	Modify patient toilet rooms and showers	2003	36,996	1,480	25	1,480		22,940	61
62	Garages-crown molding	2003	3,601	180	20	180		2,790	62
63	Screen,glass,wall,door,latches,locks replacement	2003	15,747	930	5-20	930		15,080	63
64	Lighting	2003	24,236	1,225	5-20	1,225		19,398	64
65	Vanity/Tops/Faucets	2003	4,908	166	15	166		4,908	65
66	Boiler room rework	2003	3,795	190	20	190		2,945	66
67	South wing roof	2003	66,135	3,307	20	3,307		51,258	67
68	Smoke barrier upgrade	2003	28,657	1,433	20	1,433		22,211	68
69	Employee parking lot, sidewalks	2004	14,283	952	15	952		13,804	69
70	TOTAL (lines 4 thru 69)		\$ 6,487,598	\$ 118,524		\$ 118,524	\$	\$ 5,638,006	70

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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		\$ 6,487,598	\$ 118,524		\$ 118,524	\$	\$ 5,638,006	1
2	Landscaping drainage	2004	12,100	807	15	807		11,701	2
3	Employee patio, residents veranda	2004	42,639	2,139	15-20	2,139		31,015	3
4	Vanities/tops	2004	7,657	510	15	510		7,395	4
5	Emergency lighting, kitchen feeds, sink	2004	16,344	1,057	15-20	1,057		15,326	5
6	Library	2004	11,520	576	20	576		8,352	6
7	3rd floor renovation	2004	53,708	2,685	20	2,685		38,933	7
8	Thermostats, heaters, heat lamps	2004	7,888	526	15	526		7,627	8
9	Building equipment, mixing valve, wire fence	2004	14,689	608	15	608		14,689	9
10	HC room doors	2004	8,783	586	15	586		8,497	10
11	Room refurbishment- 302/304	2004	8,782	439	20	439		6,366	11
12	HVAC controls, a/c units	2004	24,793	1,653	15	1,653		23,968	12
13	Blacktop - HC entrance and kitchen parking lot	2005	8,225	548	15	548		7,398	13
14	Globe fixtures at front entrance and signage	2005	2,856	190	15	190		2,565	14
15	Roof exhaust fans, repairs & HC tuckpointing	2005	11,525	714	15-20	714		9,639	15
16	Upgrade elevator door-left side center building	2005	15,754	788	20	788		10,638	16
17	Remove/replace HC canopy	2005	46,471	1,859	25	1,859		25,096	17
18	Garage door-Kabota storage	2005	1,264	63	20	63		851	18
19	Storage room cages	2005	753	50	15	50		675	19
20	Boiler room walkway	2006	19,603	980	20	980		12,250	20
21	Signage	2006	5,011	334	15	334		4,175	21
22	Storage room cages	2006	16,254	813	20	813		10,162	22
23	Upgrade elevator doors	2006	58,240	2,912	20	2,912		36,400	23
24	Curb & gutter, irrigation system	2006	18,415	1,228	15	1,228		15,350	24
25	Repipe softners	2006	5,700	285	20	285		3,563	25
26	Vanities/tops	2006	4,530	302	15	302		3,775	26
27	Exhaust fans-roofs	2006	16,456	1,097	15	1,097		13,713	27
28	Window replacement and painting	2006	11,817	554	20	554		6,925	28
29	Bathtub conversions	2006	4,265	213	20	213		2,663	29
30	Lighting and electrical work	2006	1,615	81	20	81		1,012	30
31	Landscaping-veranda and health center	2007	5,764	276	15	276		3,174	31
32	Health center hydrant extension, air infiltration	2007	10,003	500	20	500		5,750	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,961,022	\$ 143,897		\$ 143,897	\$	\$ 5,987,649	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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		\$ 6,961,022	\$ 143,897		\$ 143,897	\$	\$ 5,987,649	1
2	Signage	2007	2,192	146	15	146		1,679	2
3	Lighting	2007	6,143	347	15-20	347		3,991	3
4	Vanities/tops/air conditioner units	2007	11,404	760	15	760		8,740	4
5	Exhaust fans-roofs	2007	8,322	555	15	555		6,382	5
6	Bathtub conversions	2007	12,338	617	20	617		7,095	6
7	Health center soffit work,wrap-around, saniglaze	2007	21,849	1,142	15-20	1,142		13,133	7
8	Fire alarm system	2007	8,263	413	20	413		4,750	8
9	Condenser unit	2007	8,146	407	20	407		4,681	9
10	Veranda aluminum screen	2007	4,880	244	20	244		2,806	10
11	Windows and locks	2007	1,733	87	20	87		1,000	11
12	Modular nurses stations	2007	11,618	581	20	581		6,681	12
13	Building - phase 1 - air make-up, fire suppression, SC dining	2007	2,930,779	73,269	40	73,269		842,594	13
14	Capital report 7/1/10 - adjusted out	2007	(22,002)	(550)	40	(550)		(6,325)	14
15	Roofs - phase 1 - main building and health center	2007	209,834	8,393	25	8,393		96,520	15
16	Health center canopy - phase 1	2007	11,115	278	40	278		3,197	16
17	Move telephone pole to widen curve	2008	2,267	113	20	113		1,187	17
18	Lighting, new bollards	2008	10,902	564	15-20	564		5,922	18
19	Vanities, tops, faucets	2008	4,707	314	15	314		3,297	19
20	Signage	2008	1,193	80	15	80		840	20
21	Doors, door closers, windows	2008	5,623	344	15-20	344		3,612	21
22	Fire alarm system	2008	5,601	280	20	280		2,940	22
23	Roof top exhausters, maint garage roof	2008	11,059	703	15-40	703		7,382	23
24	Ceiling tile-hallways and laundry room	2008	17,556	878	20	878		9,219	24
25	Key switches for elevators	2008	1,300	65	20	65		682	25
26	Front entrance landscaping/improv, landscaping	2009	29,190	1,946	15	1,946		18,487	26
27	Vanities, tops, faucets,toilets	2009	4,596	306	15	306		2,907	27
28	Signage	2009	2,410	161	15	161		1,529	28
29	Lighting, fire alarm expander board	2009	6,835	374	15-20	374		3,553	29
30	East & South wing ceilings	2009	25,447	1,272	20	1,272		12,084	30
31	Window, garage doors	2009	1,923	120	15-20	120		1,140	31
32	New office walls, windows, door, carpet, ceiling tile, fire alm	2009	10,838	542	20	542		5,149	32
33	SC/HC automatic doors, card access	2009	18,943	1,263	15	1,263		11,998	33
34	TOTAL (lines 1 thru 33)		\$ 10,348,026	\$ 239,911		\$ 239,911	\$	\$ 7,076,501	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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		\$ 10,348,026	\$ 239,911		\$ 239,911	\$	\$ 7,076,501	1
2	Fascia, roof, and insulation improvements	2009	14,069	438	3-15	438		12,907	2
3	HC flourescent fixtures, HC bathroom steel upgrade,	2009	13,973	699	20	699		6,640	3
4	Fire alarm system/separation walls/fire dampers								4
5	Remodel apartment #382-#384	2009	2,440	122	20	122		1,159	5
6	Kitchen - expansion & renovation-Schmeling gen'l contractor,	2009	1,844,229	46,106	40	46,106		438,007	6
7	Gary Anderson architects,Mackesey designers, BCN								7
8	owners rep. , Benchmark and Concrete Surface flooring,								8
9	Robert Rippe planners, Capitalized interest				15				9
10	Front parking lot	2009	162,072	10,805	25	10,805		102,647	10
11	Chapel & dining room rooftop a.c. units	2009	42,776	1,711	15	1,711		16,255	11
12	Irrigation lines, signage	2010	4,364	291	15	291		2,473	12
13	Vanities, tops, faucets,toilets	2010	4,705	314	20	314		2,669	13
14	Ceilings and lighting	2010	54,319	2,716	15-20	2,716		23,086	14
15	Windows, shelves, closet doors	2010	8,634	469	20	469		3,987	15
16	Stairway railing upgrades, elevator controls & fire protection	2010	29,273	1,464	20	1,464		12,444	16
17	Shower room flooring, ceiling, toilets, plumbing and thermostat	2010	14,266	713	15	713		6,061	17
18	Garage doors	2010	703	47	20	47		399	18
19	Construction upgrade with door frames, steel studs, plaster	2010	17,540	877		877		7,455	19
20	walls, counter, sink and cabinets - rooms 122, 123, 382, 384				15				20
21	Sidewalk - front entrance, curbing	2010	29,119	1,941	20	1,941		16,499	21
22	Constructed open storage room next to the dining room, walls	2010	25,466	1,273		1,273		10,821	22
23	and flooring, constructed maintenance office, walls and								23
24	flooring, moved wall and rehung door, ceiling in computer rm				5-20				24
25	Boiler room pipe insulation, receiving doors masonry	2010	7,173	710	20	710		6,035	25
26	Elevator moderization (4)	2010	175,162	8,758	20-40	8,758		74,443	26
27	New generator for HC and Shelted Care	2010	501,593	12,582	15	12,582		106,947	27
28	Fire alarm system, door holders, card readers	2010	4,965	331	5	331		2,814	28
29	Blacktop - Campus roads	2011	2,895		15			2,895	29
30	Vanities, tops, faucets,toilets	2011	9,436	629	15-20	629		4,718	30
31	Windows, shelves, closet doors, keys	2011	15,621	828	20	828		6,210	31
32	Ceilings and lighting	2011	6,549	327	15	327		2,453	32
33	Health Ctr automatic door closers, card readers and kickplates	2011	12,688	846		846		6,345	33
34	TOTAL (lines 1 thru 33)		\$ 13,352,056	\$ 334,908		\$ 334,908	\$	\$ 7,952,870	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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		\$ 13,352,056	\$ 334,908		\$ 334,908	\$	\$ 7,952,870	1
2	Air Conditioner units	2011	6,341	423	15	423		3,172	2
3	Signage	2011	1,692	113	15	113		847	3
4	Wall mounted shelving, fire barriers	2011	3,449	230	15	230		1,725	4
5	Construction, piping, plumbing to transition to open dining rm.	2011	4,628	231	20	231		1,733	5
6	Cove SC - expansion & renovation-Schmeling gen'l contractor,	2011	331,868	8,297	40	8,297		62,227	6
7	Larson & Darby architects, BCN owners rep.								7
8	Benchmark flooring, capitalized interest								8
9	Blacktop - Campus roads	2012	11,907		5			11,907	9
10	Courtyard /Landscap/Irrigat./Drainage-Marshall N. contractor	2012	191,186	9,714	15-20	9,714		63,141	10
11	Capital report 7/1/12 - adjusted out	2012	(131,529)	(8,769)	15	(8,769)		(56,998)	11
12	Sidewalks/Patio	2012	11,750	783	15	783		5,090	12
13	Front Parking Lot-Northern Ill Service Co. contractor	2012	292,254	14,613	20	14,613		94,984	13
14	Capital report 7/1/12 - adjusted out	2012	(219,191)	(10,960)	20	(10,960)		(71,240)	14
15	Toilets	2012	8,612	574	15	574		3,731	15
16	Cabinets/countertops/pantries/window sill shelves	2012	9,179	612	15	612		3,978	16
17	Signage	2012	4,598	307	15	307		1,995	17
18	Windows, doors, door closers	2012	15,000	750	20	750		4,875	18
19	Ceilings and lighting	2012	7,699	385	20	385		2,502	19
20	HC Canopy bird netting	2012	8,400	560	15	560		3,640	20
21	Fire protection, cooling system, cabling and wiring	2012	14,017	934	15	934		6,071	21
22	Roof exhausters, boiler room plumbing	2012	2,299	115	20	115		747	22
23	HC Elevator - Schmeling gen'l contractor, Larson&Darby archit.	2012	83,352	2,084	40	2,084		13,546	23
24	Sjostrom Center and Health Center expansion - Schmeling	2012	3,550,678	88,767	40	88,767		576,986	24
25	gen'l contractor, Larson&Darby architects, BCN owners rep.,								25
26	Benchmark Flooring, capitalized interest								26
27	Capital report 7/1/12 - adjusted out	2012	(1,326,359)	(33,159)	40	(33,159)		(215,533)	27
28	Nursing Center Parking Lot - Stenstrom contractor	2013	229,321	11,520	15-20	11,520		63,360	28
29	Storm Sewer Extension Project - Stenstrom contractor	2013	72,895	3,644	20	3,644		20,042	29
30	Duplex Drainage and Irrigation	2013	23,116	1,660	10-15	1,660		9,130	30
31	Courtyard Gazebo	2013	2,715	136	20	136		748	31
32	Toilets purchased from Ferguson and Columbia Pipe & Supp	2013	5,154	344	15	344		1,892	32
33	installed by Fairhaven in health center and sheltered wings								33
34	TOTAL (lines 1 thru 33)		\$ 16,567,087	\$ 428,816		\$ 428,816	\$	\$ 8,567,168	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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 12E, Carried Forward		\$ 16,567,087	\$ 428,816		\$ 428,816	\$	\$ 8,567,168	1
2	Window sill shelves and butler pantries installed by Robert Peterson in sheltered studios, John Evans installed counter top in apartment #114.	2013	4,398	294	15	294		1,617	2
3									3
4									4
5	Signage purchased from Image Signs, Signs Now and Grainger installed in main building, health center and outdoors.	2013	3,536	236	15	236		1,298	5
6									6
7	Schmeling company installed health center panic doors at 2nd floor entrance, restroom doors, closet doors in the health center, John Evans Constr installed studio room doors (2)	2013	25,140	1,258	20	1,258		6,919	7
8									8
9									9
10	John Evans installed 11 windows on the south wing of building	2013	31,693	1,584	20	1,584		8,712	10
11	Lighting purchased from Visions and Steiner installed by Fairhaven in the dining room, ceiling panels 1 hour rated installed by Schmeling in the plaster ceilings of sheltered and health center wings.	2013	13,156	756	15-20	756		4,158	11
12									12
13									13
14									14
15	Air Make-up Units, Heating and Cooling Units	2013	28,793	1,910	15-20	1,910		10,505	15
16	Tile - 3rd Floor Shower Floor	2013	6,778	452	15	452		2,486	16
17	Exterior Window Painting (16 new chapel side)	2013	1,936	128	15	128		704	17
18	Blacktop Sealing and Restriping	2013	2,775	273	5	273		2,775	18
19	Smoke Detectors, Fire Barriers, Access Controls	2013	2,927	194	15	194		1,067	19
20	Blacktop Sealing and Restriping	2014	18,500	3,700	5	3,700		16,650	20
21	Duplex Drainage and Irrigation	2014	12,060	804	15	804		3,618	21
22	Landscaping, tree removal & replacement, Marshall Nelson, Tree Care were the vendors.	2014	16,630	1,109	15	1,109		4,990	22
23									23
24	Toilets purchased from Ferguson and Columbia Pipe & Supp installed by Fairhaven in health center and sheltered wings	2014	2,301	153	15	153		689	24
25									25
26	Window sill shelves and butler pantries installed by Robert Peterson in sheltered studios.	2014	833	56	15	56		252	26
27									27
28	Signage purchased from Image Signs, Signs Now and Grainger installed in main building, health center and outdoors.	2014	382	25	15	25		113	28
29									29
30	John Evans installed 17 windows on the health center west	2014	48,281	2,414	20	2,414		10,863	30
31	Doors installed by Tee Jay and Schemling vendors	2014	19,581	979	20	979		4,406	31
32	Exit lights installed by Ballard Electric	2014	4,588	229	20	229		1,031	32
33	Domestic water valve replacement by Nelson Carlson Mech.	2014	33,795	1,690	20	1,690		7,605	33
34	TOTAL (lines 1 thru 33)		\$ 16,845,170	\$ 447,060		\$ 447,060	\$	\$ 8,657,626	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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 12F, Carried Forward		\$ 16,845,170	\$ 447,060		\$ 447,060	\$	\$ 8,657,626	1
2	Air Make-up Units, Heating and Cooling Units	2014	6,514	434	15	434		1,953	2
3	Room 101 bathroom renovated by John Evans construction	2014	11,983	799	15	799		3,595	3
4	Majority of the work was plumbing, also some electrical								4
5	plaster and a vanity cabinet and top.								5
6	Oxygen storage closet constructed by Schmeling Construction	2014	15,200	760	20	760		3,420	6
7	Shower Drain and Drain pipe, Nelson Carlson Mech. vendor	2014	6,122	326	15-20	326		1,467	7
8	Garage roof by Freeport Industrial Roofing	2014	1,975	99	20	99		445	8
9	Foam insulation and fascia panels on north side of building	2014	17,468	1,164	15	1,164		5,238	9
10	to prevent frozen pipes. Work done by Schmeling Constr.								10
11	Fire equipment and doors installed. Work done by Schmeling	2014	47,244	3,150	15	3,150		14,175	11
12	Construction and Audio Engineering								12
13	Construct footings at the south end of the health center.	2014	29,741	744	40	744		3,348	13
14	Work done by Stenstrom Construction.								14
15	Blacktop Sealing and Restriping	2015	6,545	218	15	218		872	15
16	Duplex Drainage and Irrigation	2015	5,582	186	15	186		744	16
17	Toilets purchased from Ferguson and Columbia Pipe & Supp								17
18	installed by Fairhaven in health center and sheltered wings	2015	3,798	127	15	127		508	18
19	Window sill shelves and butler pantries installed by Robert								19
20	Peterson in sheltered studios.	2015	1,195	40	15	40		160	20
21	Maintenance Building constructed by Morton Buildings with								21
22	Schmeling Construction and Nelson Carlson Mechanical	2015	756,965	9,462	40	9,462		37,848	22
23	Signage purchased from Image Signs, Signs Now and Grainger								23
24	installed in main building, health center and outdoors.	2015	424	14	15	14		56	24
25	John Evans installed 21 windows on the southeast wing	2015	58,317	1,458	20	1,458		5,832	25
26	Domestic water valve replacement by Nelson Carlson Mech.	2015	22,629	566	20	566		2,264	26
27	Front Entrance Island by Marshall Nelson Landscaping	2015	7,352	245	15	245		980	27
28	Replace HC Kitchen Hood done by Schmeling Construction	2015	112,881	2,258	25	2,258		9,032	28
29	Doors installed by Tee Jay, John Evans and Schemling vendors	2015	7,506	188	20	188		752	29
30	Foam insulation-south wing to prevent frozen pipes, Schmeling	2015	27,563	689	20	689		2,756	30
31	Air Make-up Units, Heating and Cooling Units	2015	12,599	420	15	420		1,680	31
32	Room 101 bathroom renovated by John Evans construction								32
33	Majority of the work was plumbing and drywall	2015	10,878	272	20	272		1,088	33
34	TOTAL (lines 1 thru 33)		\$ 18,015,651	\$ 470,679		\$ 470,679	\$	\$ 8,755,839	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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 12G, Carried Forward		\$ 18,015,651	\$ 470,679		\$ 470,679	\$	\$ 8,755,839	1
2	East Elevator upgrade - Kone, Inc. and Pierce Laminated	2015	11,379	379	15	379		1,516	2
3	Fire equipment and doors installed. Work done by Schmeling								3
4	Construction and Area Mechanical	2015	27,071	797	15-40	797		3,188	4
5	Concrete floor in Laund room for washer,Work by Stenstrom	2015	3,928	98	20	98		392	5
6	New Panel to eliminate generator,Work done by Ballard Elec	2015	18,121	453	20	453		1,812	6
7	Front Entrance resurfacing done by Stenstrom	2016	82,360	2,745	15	2,745		8,235	7
8	Front Entrance fire doors done by Schmeling Construction	2016	26,556	664	20	664		1,992	8
9	Duplex Drainage and Irrigation, Marshall Nelson Landscap.	2016	20,373	679	15	679		2,037	9
10	Toilets purchased from Ferguson and Columbia Pipe & Supp								10
11	installed by Fairhaven in health center and sheltered wings	2016	5,578	186	15	186		558	11
12	Vanities installed by John Evans Construction in studio								12
13	and apartment rooms.	2016	580	19	15	19		57	13
14	Signage purchased from Image Signs, Signs Now and Grainger								14
15	installed in main building, health center and outdoors.	2016	1,213	40	15	40		120	15
16	John Evans installed windows on the 2nd floor HC wing	2016	52,231	1,306	20	1,306		3,918	16
17	Domestic water valve replacement by Nelson Carlson Mech.	2016	17,352	434	20	434		1,302	17
18	Doors installed by Tee Jay, John Evans and Schemling vendors	2016	5,883	147	20	147		441	18
19	Fire alarm equipment installed by Audio Engineering	2016	1,747	58	15	58		174	19
20	Portico installed by Schmeling and landscaping done by								20
21	Marshall Nelson Landscaping	2016	323,557	4,045	40	4,045		12,135	21
22	Landscaping, tree removal & replacement, Marshall Nelson	2016	4,446	148	15	148		444	22
23	Roof duct work replacement, vendors Schmeling and Area								23
24	Mechanical	2016	40,139	1,004	20	1,004		3,012	24
25	GFI rewiring in the HC, work done by Ballard Electric	2016	24,355	609	20	609		1,827	25
26	Family room sliding door and light fixtures, work done by								26
27	Widmer Interiors and Ballard Electric	2016	2,404	80	15	80		240	27
28	Front Parking Lot and TV lane resurfacing done by								28
29	Ground Up SSI	2017	16,494	1,100	15	1,100		1,650	29
30	Landscaping, tree removal & replacement, Marshall Nelson	2017	4,628	308	15	308		462	30
31	Storm Sewer rework and Sidewalks done by Stenstrom	2017	10,800	720	15	720		1,080	31
32	John Evans installed windows on the main bldg south wing	2017	34,443	1,722	20	1,722		2,583	32
33	Doors installed by Schemling construction	2017	17,535	876	20	876		1,314	33
34	TOTAL (lines 1 thru 33)		\$ 18,768,824	\$ 489,296		\$ 489,296	\$	\$ 8,806,328	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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 12H, Carried Forward		\$ 18,768,824	\$ 489,296		\$ 489,296	\$	\$ 8,806,328	1
2	Toilets purchased from Ferguson and Columbia Pipe & Supp								2
3	installed by Fairhaven in health center and sheltered wings	2017	3,953	264	15	264		396	3
4	Signage purchased from Image Signs, Signs Now and Grainger								4
5	installed in main building, health center and outdoors.	2017	1,238	82	15	82		123	5
6	Door security done by Pro Com Systems throughout building	2017	12,175	812	15	812		1,218	6
7	Hot Water System and Potable Water Survey by Nelson								7
8	Carlson Mechanical and Willet Hoffman - main building	2017	26,059	1,324	15-20	1,324		1,986	8
9	Gift shop wall done by Schmeling Construct in main bldg.	2017	12,446	498	25	498		747	9
10	Building upgrade for 1st impressions in main building and								10
11	health center by Schmeling Const., Brick, Wood, Dry Wall	2017	1,108,056	27,702	40	27,702		41,553	11
12	Roof top duct work and furnace - vendors MMJV and Area								12
13	Mechanical - main building	2017	10,403	520	20	520		780	13
14	Quad receptable work in health center by Ballard Electric Co.	2017	28,080	1,404	20	1,404		2,106	14
15	Room 228 walk-in shower renovated by John Evans Construct.								15
16	Majority of the work was plumbing and drywall	2017	10,989	440	25	440		660	16
17	HVAC controls installed for main building and health								17
18	center heating and cooling done by Johnson Controls	2017	75,525	3,776	20	3,776		5,664	18
19	Back lots & Rolling Meadow road resurfacing done by								19
20	Ground Up SSI	2018	13,064	653	10	653		653	20
21	John Evans installed windows on the main bldg 2nd & 3rd flrs	2018	41,393	1,035	20	1,035		1,035	21
22	Toilets purchased from Ferguson and Columbia Pipe & Supp								22
23	installed by Fairhaven in health center and sheltered wings	2018	4,687	156	15	156		156	23
24	Signage purchased from CorPro Screentech and Grainger								24
25	installed throughout main building and health center.	2018	10,417	347	15	347		347	25
26	Fire sprinkler system (36 heads) and rated access panel from								26
27	SJ Carlson Fire Protection & Schmeling Construction.	2018	8,912	263	15-20	263		263	27
28	Bathroom renovation, Room 109, John Evans Construction	2018	15,312	383	20	383		383	28
29	Health Center activity doors (4) by Tee Jay Service Company	2018	5,073	127	20	127		127	29
30	HVAC unit, east wing by Area Mechanical	2018	15,400	513	15	513		513	30
31	Loren Cook rooftop exhaust fans (3), Bowman and Associates	2018	2,359	59	20	59		59	31
32	Termite damage restoration done by John Evans Construction	2018	4,593	115	20	115		115	32
33	Vanities & Pantries done by John Evans Const & Robert Peterson	2018	7,599	253	15	253		253	33
34	TOTAL (lines 1 thru 33)		\$ 20,186,557	\$ 530,022		\$ 530,022	\$	\$ 8,865,465	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 7,755,368	\$ 353,593	\$ 353,593	\$	5-20 yrs.	\$ 5,897,681	71
72	Current Year Purchases	415,444	15,509	15,509		5-20 yrs.	15,509	72
73	Fully Depreciated Assets	(3,653,231)				5-20 yrs.	(3,653,231)	73
74								74
75	TOTALS	\$ 4,517,581	\$ 369,102	\$ 369,102	\$		\$ 2,259,959	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	Ford Starcraft - 2015	2016	\$ 33,398	\$ 3,340	\$ 3,340	\$	10 yrs.	\$ 8,350	76
77										77
78										78
79										79
80	TOTALS			\$ 33,398	\$ 3,340	\$ 3,340	\$		\$ 8,350	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)	\$ 24,799,840	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 902,464	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 902,464	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 11,133,774	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	Garages 1968-92, Vehicles 1989-2018	\$ 66,149	\$ 538	\$ 61,036	86
87	Landscaping equipment-1968-2018	48,635		48,635	87
88	Duplexes & Land Improv.1990-2018	17,997,243	602,583	12,238,751	88
89	E-wing furn.&land improv1990-2018	3,617,545	78,243	2,679,360	89
90	Land-Duplexes	411,576			90
91	TOTALS	\$ 22,141,148	\$ 681,364	\$ 15,027,782	91

G. Construction-in-Progress

	Description	Cost	
92	Construction-in-progress	\$ 33,507	92
93			93
94			94
95		\$ 33,507	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: NONE

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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental? YES NO

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

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>All nurses aides come to Fairhaven having already completed C.N.A. classes prior to employment. 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	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	NONE	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.

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT CENTER**

0027987

Report Period Beginning: **1/1/2018**

Ending:

12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2018**

(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	\$ 803,907	\$	1
2	Cash-Patient Deposits	12,990		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>100,000</u>)	998,293		3
4	Supply Inventory (priced at <u>Lwr Cst or Mk</u>)	63,785		4
5	Short-Term Investments	534,115		5
6	Prepaid Insurance	23,782		6
7	Other Prepaid Expenses	52,502		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Limited Use Assets</u>	1,584,426		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,073,800	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	473,880		13
14	Buildings, at Historical Cost	42,454,397		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	10,215,392		16
17	Accumulated Depreciation (book methods)	(31,249,174)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,276,628		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Vehicles, CIP</u>	319,454		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 23,490,577	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 27,564,377	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 302,238	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	12,990		28
29	Short-Term Notes Payable	324,588		29
30	Accrued Salaries Payable	244,870		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	190,000		32
33	Accrued Interest Payable	12,329		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Property Tax Credits Due Residents</u>	400,000		36
37	<u>Accrued Retirement</u>	21,378		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,508,393	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,134,787		39
40	Mortgage Payable			40
41	Bonds Payable	5,445,608		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Advance Deposits on Founder's Fees</u>	139,181		43
44	<u>Founder's Fees</u>	6,494,663		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 13,214,239	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,722,632	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 12,841,745	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 27,564,377	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 12,848,898	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 12,848,898	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	379,113	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	(138,372)	12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Unrealized loss on investments	(250,894)	15
16	Other (describe) Inc in beneficial int. in annuity contract	3,000	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (7,153)	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)	\$ 12,841,745	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,805,462	1
2	Discounts and Allowances for all Levels	(1,564,013)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,241,449	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	9,900	13
14	Non-Patient Meals	42,378	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	10,484	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	107,388	21
22	Laundry	4,696	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 174,846	23
D. Non-Operating Revenue			
24	Contributions	133,217	24
25	Interest and Other Investment Income***	111,147	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 244,364	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Duplex Income	1,930,466	28
28a	Equipment Rental & Other Income	246,869	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,177,335	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,837,994	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	3,765,081	31
32	Health Care	4,232,539	32
33	General Administration	2,619,313	33
B. Capital Expense			
34	Ownership	1,577,872	34
C. Ancillary Expense			
35	Special Cost Centers	1,020,045	35
36	Provider Participation Fee	244,031	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,458,881	40
41	Income before Income Taxes (line 30 minus line 40)**	379,113	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 379,113	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,306,526	44
45	Private Pay - Net Inpatient Revenue	9,934,923	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)	\$ 11,241,449	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? 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.

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/18 - 12/31/18

Sch XVII Income Statement Page 19

E. Other Revenue

Line 28	<u>\$ 1,930,466</u>	Duplex Monthly Maintenance and Founder's Fee Income
Line 28a	\$ 7,844	Equipment Rental-Wheelchairs & Gerichairs
	<u>\$ 239,025</u>	Other Income such as Vending Machine, Monthly Cable, Activities
	<u>\$ 246,869</u>	

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT CENTER**

0027987

Report Period Beginning: **1/1/2018**

Ending:

12/31/2018

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	1,888	2,080	\$ 104,233	\$ 50.11	1
2	Assistant Director of Nursing	1,880	2,080	72,953	35.07	2
3	Registered Nurses	22,075	23,340	679,862	29.13	3
4	Licensed Practical Nurses	32,571	34,793	850,922	24.46	4
5	CNAs & Orderlies	111,125	118,390	1,769,283	14.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,772	6,076	96,566	15.89	8
9	Activity Director	6,526	6,924	102,139	14.75	9
10	Activity Assistants	8,287	8,856	96,456	10.89	10
11	Social Service Workers	2,721	2,873	68,070	23.69	11
12	Dietician					12
13	Food Service Supervisor	3,661	3,998	95,533	23.90	13
14	Head Cook					14
15	Cook Helpers/Assistants	18,283	20,003	291,170	14.56	15
16	Dishwashers	50,088	52,504	548,762	10.45	16
17	Maintenance Workers	16,623	18,082	370,030	20.46	17
18	Housekeepers	33,127	35,171	413,332	11.75	18
19	Laundry	11,209	12,013	147,182	12.25	19
20	Administrator	1,916	2,080	185,485	89.18	20
21	Assistant Administrator	2,144	2,360	144,642	61.29	21
22	Other Administrative	4,788	5,200	170,017	32.70	22
23	Office Manager	1,892	2,080	42,686	20.52	23
24	Clerical	9,509	10,417	187,798	18.03	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	1,920	2,080	66,761	32.10	31
32	Other Health Care(specify)					32
33	Other(specify)	512	512	8,734	17.06	33
34	TOTAL (lines 1 - 33)	348,517	371,912	\$ 6,512,616 *	\$ 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	515	\$ 23,698	1-3	35
36	Medical Director	36	18,960	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	129	9,798	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				44
45	Social Service Consultant	16	1,460	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	696	\$ 53,916		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	960	\$ 44,639	10-3	50
51	Licensed Practical Nurses	648	23,031	10-3	51
52	Certified Nurse Assistants/Aides	2,609	61,519	10-3	52
53	TOTAL (lines 50 - 52)	4,217	\$ 129,189		53

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/18 - 12/31/18

2018 SCHEDULE V (LINE 24)

<u>DATE</u>	<u>SEMINAR</u>	<u>LOCATION</u>	<u>SPONSOR</u>	<u>ATTENDEE(S)</u>	<u>COST</u>
4/17/18-4/19/18	Leading Age Illinois - State Long-Term Care Conference	Schaumburg, IL	Leading Age IL	Laura McFarlin, Dir of Food Serv., Kim Barlow, MDS Coordinator, Loren Cabral, ADON Diana Naser, Nursing Administrator, Kim Bender, Dir of HR & Support Services Tammy Hays, Charge Nurse, Lori Bybee, Dir of Rehab Services Briana Johnson, Soc Serv Director, Dolores Andree, Charge Nurse Chris Hintzsche, Dir of Marketing & Res. Services, Tim Brockway, Charge Nurse	\$2,939

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/18 - 12/31/18

2018 Page 21C - Legal Invoice Detail

<u>DATE</u>	<u>VENDOR</u>	<u>ALLOWED AMOUNT</u>	<u>DESCRIPTION OF SERVICES</u>
11/8/2018	Hinshaw & Culbertson	\$117.30	HR-related consultation
10/13/2018	Schlueter Ecklund & Dav	\$1,250.00	Land purchase consult and document preparation
12/31/2018	Schlueter Ecklund & Dav	\$1,147.50	Land purchase consult and document preparation
		<u>\$2,514.80</u>	

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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 \$14,883
- (3) Did the nursing home make political contributions or payments to a political 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? 8-10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 38,816 Line 10(Col.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. \$ 244,031
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? NONE
- (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. \$ 575 Has any meal income been offset against related costs? YES Indicate the amount. \$ 22,884
- (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? 100%
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? YES
Firm Name: WIPFLI
- (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