

Facility Name & ID Number Friendship Village Schaumburg

0023218 Report Period Beginning: 04/01/2017 Ending: 03/31/2018

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	250	Skilled (SNF)	250	91,250	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	250	TOTALS	250	91,250	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	12,829	44,366	12,194	69,389	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,829	44,366	12,194	69,389	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.04%

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)
Home Health, Outpatient Therapy

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 01/01/1977

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 248 and days of care provided 12,194

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 3/31/2018 Fiscal Year: 3/31/2018

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

Facility Name & ID Number Friendship Village Schaumburg # 0023218 Report Period Beginning: 04/01/2017 Ending: 03/31/2018

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	2,252,453	336,518	1,469,536	4,058,507		4,058,507	(1,784,389)	2,274,118		1
2	Food Purchase		2,407,621		2,407,621		2,407,621	(1,064,174)	1,343,447		2
3	Housekeeping	1,219,115	124,088	31,079	1,374,282		1,374,282	(1,268,745)	105,537		3
4	Laundry	290,539	72,218	7,771	370,528		370,528	(29,483)	341,045		4
5	Heat and Other Utilities			1,826,217	1,826,217		1,826,217	(1,746,209)	80,008		5
6	Maintenance	1,796,509	161,906	1,593,395	3,551,810		3,551,810	(3,279,052)	272,758		6
7	Other (specify):* Medical Waste			795	795		795		795		7
8	TOTAL General Services	5,558,616	3,102,351	4,928,793	13,589,760		13,589,760	(9,172,052)	4,417,708		8
	B. Health Care and Programs										
9	Medical Director			30,000	30,000		30,000		30,000		9
10	Nursing and Medical Records	8,206,901	799,149	542,205	9,548,255		9,548,255		9,548,255		10
10a	Therapy	115,493		1,850,436	1,965,929		1,965,929		1,965,929		10a
11	Activities	356,555	9,252	9,696	375,503		375,503		375,503		11
12	Social Services	438,173			438,173		438,173		438,173		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Outpatient Services	30,000			30,000		30,000		30,000		15
16	TOTAL Health Care and Programs	9,147,122	808,401	2,432,337	12,387,860		12,387,860		12,387,860		16
	C. General Administration										
17	Administrative			4,263,524	4,263,524		4,263,524	(1,316,256)	2,947,268		17
18	Directors Fees										18
19	Professional Services			24,643	24,643		24,643	(22,751)	1,892		19
20	Dues, Fees, Subscriptions & Promotions			208,794	208,794		208,794		208,794		20
21	Clerical & General Office Expenses		8,081	923,251	931,332		931,332	(852,624)	78,708		21
22	Employee Benefits & Payroll Taxes			5,752,843	5,752,843		5,752,843	(3,557,679)	2,195,164		22
23	Inservice Training & Education										23
24	Travel and Seminar			41,282	41,282		41,282		41,282		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			889,890	889,890		889,890	(821,552)	68,338		26
27	Other (specify):*										27
28	TOTAL General Administration		8,081	12,104,227	12,112,308		12,112,308	(6,570,862)	5,541,446		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	14,705,738	3,918,833	19,465,357	38,089,928		38,089,928	(15,742,914)	22,347,014		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

Friendship Village Schaumburg

#0023218

Report Period Beginning:

04/01/2017

Ending:

03/31/2018

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			7,731,435	7,731,435		7,731,435	(7,039,598)	691,837			30
31	Amortization of Pre-Op. & Org.			157,441	157,441		157,441	(144,108)	13,333			31
32	Interest			6,251,872	6,251,872		6,251,872	(5,893,221)	358,651			32
33	Real Estate Taxes			752,263	752,263		752,263	(694,494)	57,769			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			101,446	101,446		101,446		101,446			35
36	Other (specify):* Loss on Advance Refunding and Equity Contribu			8,958,250	8,958,250		8,958,250	(8,958,250)				36
37	TOTAL Ownership			23,952,707	23,952,707		23,952,707	(22,729,671)	1,223,036			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	92,618	842,520	258,127	1,193,265		1,193,265		1,193,265			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops	66,476			66,476		66,476	(66,476)				41
42	Provider Participation Fee			487,885	487,885		487,885		487,885			42
43	Other (specify):* Marketing/HH/Me	4,058,663	53,397	2,459,795	6,571,855		6,571,855	(6,571,855)				43
44	TOTAL Special Cost Centers	4,217,757	895,917	3,205,807	8,319,481		8,319,481	(6,638,331)	1,681,150			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	18,923,495	4,814,750	46,623,871	70,362,116		70,362,116	(45,110,916)	25,251,200			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 **Friendship Village Schaumburg**

0023218

Report Period Beginning:

04/01/2017

Ending:

03/31/2018

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	(3,113)	2		4
5	Telephone, TV & Radio in Resident Rooms	(265,507)	21		5
6	Rented Facility Space	(60,235)	5		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(29,483)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(1,581,578)	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	(4,311,643)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(304,845)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(39,874,909)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (46,431,313)		\$	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)	1,320,397		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,320,397		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (45,110,916)		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	

Friendship Village Schaumburg

ID# 0023218

Report Period Beginning: 04/01/2017

Ending: 03/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Vending Machine Revenue	\$ (2,511)	2	1
2				2
3	Gift and Coffee Shop Income	(66,476)	41	3
4	Assisted Living/Independent Living	(2,598,012)	43	4
5	Marketing Salaries	(926,625)	43	5
6	Marketing Expenses	(2,067,862)	43	6
7				7
8				8
9	Amortization of Bond Costs	(144,108)	31	9
10				10
11	Home Health Salaries	(909,639)	43	11
12	Home Health Expenses	(69,717)	43	12
13	Miscellaneous Income	(59,034)	21	13
14				14
15				15
16	Non-I-IC Adjustment			16
17	Dietary	(1,784,389)	1	17
18	Food Purchase	(1,058,550)	2	18
19	Housekeeping	(1,268,745)	3	19
20				20
21	Heat & Utilities	(1,685,974)	5	21
22	Maintenance	(3,279,052)	6	22
23	Administrative	(2,636,653)	17	23
24	Professional Services	(22,751)	19	24
25	Clerical & General	(223,238)	21	25
26	Employee Benefits	(3,557,679)	22	26
27	Insurance	(821,552)	26	27
28	Depreciation	(7,039,598)	30	28
29				29
30	Real Estate Taxes	(694,494)	33	30
31				31
32	Loss on Advance Refunding and Equity Contribution	(8,958,250)	36	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	(39,874,909)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Friendship Village Schaumburg

0023218

Report Period Beginning:

04/01/2017

Ending:

03/31/2018

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	(1,784,389)	0	0	0	0	0	0	0	0	0	0	(1,784,389)	1
2	Food Purchase	(1,064,174)	0	0	0	0	0	0	0	0	0	0	(1,064,174)	2
3	Housekeeping	(1,268,745)	0	0	0	0	0	0	0	0	0	0	(1,268,745)	3
4	Laundry	(29,483)	0	0	0	0	0	0	0	0	0	0	(29,483)	4
5	Heat and Other Utilities	(1,746,209)	0	0	0	0	0	0	0	0	0	0	(1,746,209)	5
6	Maintenance	(3,279,052)	0	0	0	0	0	0	0	0	0	0	(3,279,052)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(9,172,052)	0	0	0	0	0	0	0	0	0	0	(9,172,052)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	(2,636,653)	1,320,397	0	0	0	0	0	0	0	0	0	(1,316,256)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(22,751)	0	0	0	0	0	0	0	0	0	0	(22,751)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(852,624)	0	0	0	0	0	0	0	0	0	0	(852,624)	21
22	Employee Benefits & Payroll Taxes	(3,557,679)	0	0	0	0	0	0	0	0	0	0	(3,557,679)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(821,552)	0	0	0	0	0	0	0	0	0	0	(821,552)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(7,891,259)	1,320,397	0	(6,570,862)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(17,063,311)	1,320,397	0	(15,742,914)	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Friendship Village Schaumburg# 0023218

Report Period Beginning:

04/01/2017 Ending:

03/31/2018

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS
													(to Sch V, col.7)
30	Depreciation	(7,039,598)	0	0	0	0	0	0	0	0	0	0	(7,039,598) 30
31	Amortization of Pre-Op. & Org.	(144,108)	0	0	0	0	0	0	0	0	0	0	(144,108) 31
32	Interest	(5,893,221)	0	0	0	0	0	0	0	0	0	0	(5,893,221) 32
33	Real Estate Taxes	(694,494)	0	0	0	0	0	0	0	0	0	0	(694,494) 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0 35
36	Other (specify):*	(8,958,250)	0	0	0	0	0	0	0	0	0	0	(8,958,250) 36
37	TOTAL Ownership	(22,729,671)	0	0	0	0	0	0	0	0	0	0	(22,729,671) 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	(66,476)	0	0	0	0	0	0	0	0	0	0	(66,476) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(6,571,855)	0	0	0	0	0	0	0	0	0	0	(6,571,855) 43
44	TOTAL Special Cost Centers	(6,638,331)	0	0	0	0	0	0	0	0	0	0	(6,638,331) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(46,431,313)	1,320,397	0	(45,110,916) 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
				Kathy Rivera		Board Chair
				Duane Tyler		Board Sec/Treas
				Brad Barrie		Board Member
				Bill Powell		Board Member
				Larry Shoemake		Board Member
				Loren Trimble		Board Member
				Jean Schlinkmann		Board Member

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	17 Management Fees	\$ 4,263,524	Friendship Village Executive/Corporate Allocation		\$ 5,583,921	\$ 1,320,397	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		\$ 4,263,524			\$ 5,583,921	\$ * 1,320,397	14

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

Facility Name & ID Number Friendship Village Schaumburg # 0023218 Report Period Beginning: 04/01/2017 Ending: 03/31/2018

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	Kathy Rivera	Chair	Board Member						\$ 0	1
2	Duane Tyler	Secretary/Treasurer	Board Member						0	2
3	Brad Barrie	Director	Board Member						0	3
4	Bill Powell	Director	Board Member						0	4
5	Larry Shoemake	Director	Board Member						0	5
6	Loren Trimble	Director	Board Member						0	6
7	Jean Schlinkmann	Director	Board Member						0	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 Friendship Village Schaumburg

0023218

Report Period Beginning:

04/01/2017

Ending: 3/31/2018

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	Dietary	Meals Ratio	453,926	2	\$ 4,058,507	\$ 2,252,453	254,350	\$ 2,274,118	1
2	2	Food Purchase	Meals Ratio	453,926	2	2,407,621	0	254,350	1,349,071	2
3	3	Housekeeping	Square Feet	737,530	2	1,374,282	1,219,115	56,638	105,537	3
4	4	Laundry	Pounds	993,747	2	370,528	290,539	914,673	341,045	4
5	5	Heat & Utilities	Square Feet	737,530	2	1,826,217	0	56,638	140,243	5
6	6	Maintenance	Square Feet	737,530	2	3,551,810	1,796,509	56,638	272,758	6
7	7	Other (disposal, waste)	Square Feet	737,530	2	795	0	56,638	61	7
8	17	Administrative	Employee Ratio	456	2	4,263,524	0	174	1,626,871	8
9	19	Professional Services	Square Feet	737,530	2	24,643	0	56,638	1,892	9
10	21	Clerical & General	Employee Ratio	456	2	360,980	0	174	137,742	10
11	22	Employee Benefits	Employee Ratio	456	2	5,752,843	0	174	2,195,164	11
12	26	Insurance	Square Feet	737,530	2	889,890	0	56,638	68,338	12
13	30	Depreciation	Actual	7,731,435	2	7,731,435	0	691,837	691,837	13
14	32	Interest	Square Feet	737,530	2	4,670,294	0	56,638	358,651	14
15	33	Real Estate Taxes	Square Feet	737,530	2	752,263	0	56,638	57,769	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 38,035,632	\$ 5,558,616		\$ 9,621,097	25

Facility Name & ID Number

Friendship Village Schaumburg

0023218

Report Period Beginning:

04/01/2017

Ending:

03/31/2018

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		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	Revenue Bond Series 2005A		X	Bond Issuance			\$ 75,500,000	\$			0.0555	\$ 2,655,264						
2	Revenue Bond Series 2005B		X	Bond Issuance			5,000,000				0.0500	187,224						
3	Revenue Bond Series 2010		X	Bond Issuance			33,610,000				0.0722	1,822,169						
4	Revenue Bond Series 2017		X	Bond Issuance			122,550,000	122,550,000			0.0501	1,587,215						
5																		
Working Capital																		
6	Line of Credit		X	Line of Credit														
7																		
8																		
9	TOTAL Facility Related						\$ 236,660,000	\$ 122,550,000				\$ 6,251,872						
B. Non-Facility Related*																		
10	Investment Income											(1,581,578)						
11																		
12																		
13	See Supplemental Schedule											(4,311,643)						
14	TOTAL Non-Facility Related						\$	\$				\$ (5,893,221)						
15	TOTALS (line 9+line14)						\$ 236,660,000	\$ 122,550,000				\$ 358,651						

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

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

** 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 2017 report.	\$	778,297	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.)	\$	676,032	2
3. Under or (over) accrual (line 2 minus line 1).	\$	(102,265)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	855,349	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 \$ <u>(821)</u> For <u>###</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$	(821)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	752,263	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	565,090	8
	2014	613,175	9
	2015	637,793	10
	2016	671,047	11
	2017	499,643	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Friendship Village Schaumburg COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0023218

CONTACT PERSON REGARDING THIS REPORT Jeff Nyberg

TELEPHONE (847)843-4259 FAX #: (847)884-5718

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>07-22-100-026-0000</u>	<u>Long Term Care Property</u>	\$ <u>478,714.24</u>	\$ <u>36,762.46</u>
2. <u>07-22-101-042-0000</u>	<u>Long Term Care Property</u>	\$ <u>7,651.88</u>	\$ <u>587.62</u>
3. <u>02-08-401-018</u>	<u>Long Term Care Property</u>	\$ <u>2,754.92</u>	\$ <u>211.56</u>
4. <u>07-22-102-032-0000</u>	<u>Long Term Care Property</u>	\$ <u>10,522.34</u>	\$ <u>808.05</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>499,643.38</u></u>	\$ <u><u>38,369.70</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? 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.

Facility Name & ID Number Friendship Village Schaumburg

0023218

Report Period Beginning:

04/01/2017 Ending:

03/31/2018

X. BUILDING AND GENERAL INFORMATION:

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

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).

Bridgegate Apartments - Independent Living Apartments - Buildings Separate From SNF

Bridgewater Place Apartment Homes - Independent Living Apartment Home - Buildings Separate From SNF

Crosswell Terrace Garden Homes - Independent Living Homes - Buildings Separate From SNF

The Willows Assisted Living - Buildings Separate From SNF

Reflections - Memory Support - Buildings Separate From SNF

Clinic - 364,499 Square Feet of Space in Building Where SNF is Located

Home Care - 2,758 Square Feet in Bridgegate - Building Separate from SNF

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>SNF</u>	<u>Approx. 50</u>	<u>1977</u>	<u>\$ 132,065</u>	<u>1</u>
2	<u>Non-Allowable</u>			<u>4,392,192</u>	<u>2</u>
3	TOTALS	#VALUE!		\$ 4,524,257	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	178		1977	1977	\$ 1,760,825	\$ 44,021	40	\$ 44,021	\$	\$
5	10		1993	1993	1,102,771	27,855	40	27,855		
6	60		1998	1998	2,934,069	73,352	40	73,352		
7										
8										
	Improvement Type**									
9		1994 Fixed Assets	1994		174,574		Various			
10		1995 Fixed Assets	1995		148,003		Various			
11		1997 Fixed Assets	1997		470,386		Various			
12		1998 Fixed Assets	1998		135,637		Various			
13		1999 Fixed Assets	1999		134,210		Various			
14		2000 Fixed Assets	2000		33,116		Various			
15		2002 Fixed Assets	2002		27,260		Various			
16		2003 Fixed Assets	2003		7,395		Various			
17		2005 Fixed Assets	2005		131,485		Various			
18		2006 Fixed Assets	2006		619,989		Various			
19		2008 Fixed Assets	2008		279,410		Various			
20		2010 Fixed Assets	2010		157,250		Various			
21		2011 Fixed Assets	2011		15,871		Various			
22		Bridgegate Garage Door Replacements	2012		4,650		15			
23		Replace 4 External Doors in Health Center	2012		5,060		10			
24		Renovations of Pavilion E & F	2013		2,004,128		20			
25		IDPH Life Safety Survey Plan of Correction	2014		38,745		15			
26		Gingko dining room remodel, including walls, doors, wall & door	2016		49,296		10			
27		protection, window treatments and paint								
28		Dining Room Improvements	2017		15,085		5			
29		additional power& water lines; new door; new countertops;new cabinets								
30		Elm & Forest Shower & Tub Room Remodel	2017		804,952		10			
31		architect fees, lighting, doors, drywall, pipe insulations, roof leak patching								
32		mirrors, glove box holders, shower heads, tubs, signs, locks with push button digital access contro								
33		IDPH review fee, site remediation, concrete work, carpentry, flooring wall/tile, plumbing								
34		Elm & Forest Pavilion Draintile - East Courtyards	2017		26,080		10			
35		Financial Statement Depreciation				281,291		281,291		4,875,852
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

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	\$ 1,981,509	\$ 261,083	\$ 261,083	\$	Var	\$ 1,195,254	71
72	Current Year Purchases	55,875	4,235	4,235		Var		72
73	Fully Depreciated Assets	1,739,424				Var	1,722,799	73
74								74
75	TOTALS	\$ 3,776,809	\$ 265,318	\$ 265,318	\$		\$ 2,918,053	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	2005	\$ 20,852	\$	\$	\$	5	\$ 20,852	76
77		Pick-up Truck	2005	18,259				5	18,259	77
78										78
79										79
80	TOTALS			\$ 39,111	\$	\$	\$		\$ 39,111	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)	\$ 19,420,424	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 691,837	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 691,837	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)	\$ 7,833,016	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	Marketing/HR/Admin/Foundation Off	\$ 2,448,115	\$ 136,702	\$ 2,258,437	86
87	AL/IL/HH	78,524,196	3,816,924	60,675,674	87
88	Bridgewater	87,034,256	2,409,508	25,679,607	88
89	Friendship Center/MillCreek	5,850,356	147,343	1,530,960	89
90	Beauty Shop/Clinic/Commons/Dining/Lai	7,510,218	529,121	5,438,552	90
91	TOTALS	\$ 181,367,141	\$ 7,039,598	\$ 95,583,230	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.

Facility Name & ID Number Friendship Village Schaumburg

0023218

Report Period Beginning: 04/01/2017

Ending: 03/31/2018

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								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: \$ 101,446

Description: Various Medical Equipment, Copier Lease

(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>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	10a-3	hrs	\$	8,072	\$ 548,317	\$	8,072	\$ 548,317	1
2	Licensed Speech and Language Development Therapist	10a-3	hrs		1,483	102,351		1,483	102,351	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a-3	hrs		11,197	741,552		11,197	741,552	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescripts				842,520		842,520	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			\$	20,752	\$ 1,392,220	\$ 842,520	20,752	\$ 2,234,740	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.

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	\$ 6,567,479	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>444,710</u>)	6,683,331		3
4	Supply Inventory (priced at <u>cost</u>)	139,868		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	119,906		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 13,510,584	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	20,334,114		12
13	Land	4,524,257		13
14	Buildings, at Historical Cost	119,280,491		14
15	Leasehold Improvements, at Historical Cost	59,113,505		15
16	Equipment, at Historical Cost	16,384,896		16
17	Accumulated Depreciation (book methods)	(104,269,266)		17
18	Deferred Charges	701,336		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	22,157,660		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 138,226,993	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 151,737,577	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 11,458,037	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,116,994		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,500		31
32	Accrued Real Estate Taxes(Sch.IX-B)	855,349		32
33	Accrued Interest Payable	785,074		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	247,130		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 14,464,084	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	119,311,220		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	104,706,383		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 224,017,603	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 238,481,687	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (86,744,110)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 151,737,577	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (72,214,766)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (72,214,766)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(14,529,319)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Rounding	(25)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (14,529,344)	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)	\$ (86,744,110)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Friendship Village Schaumburg

0023218

Report Period Beginning: 04/01/2017

Ending: 03/31/2018

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	\$ 23,700,159	1
2	Discounts and Allowances for all Levels	(1,725,990)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 21,974,169	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	946,620	6
7	Oxygen	71,690	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,018,310	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	96,458	12
13	Barber and Beauty Care	22,844	13
14	Non-Patient Meals	12,023	14
15	Telephone, Television and Radio	265,507	15
16	Rental of Facility Space	60,325	16
17	Sale of Drugs	21,620	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,015	19
20	Radiology and X-Ray		20
21	Other Medical Services	259,577	21
22	Laundry	38,360	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 782,729	23
D. Non-Operating Revenue			
24	Contributions	40,000	24
25	Interest and Other Investment Income***	2,346,604	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,386,604	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>IL/AL/HH Revenue</u>	29,611,951	28
28a	<u>Other Revenue</u>	59,034	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 29,670,985	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 55,832,797	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	13,589,760	31
32	Health Care	12,387,860	32
33	General Administration	12,112,308	33
B. Capital Expense			
34	Ownership	23,952,707	34
C. Ancillary Expense			
35	Special Cost Centers	7,831,596	35
36	Provider Participation Fee	487,885	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 70,362,116	40
41	Income before Income Taxes (line 30 minus line 40)**	(14,529,319)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (14,529,319)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,313,056	44
45	Private Pay - Net Inpatient Revenue	1,909,781	45
46	Medicare - Net Inpatient Revenue	7,893,456	46
47	Other-(specify) <u>Hospice/Life Care</u>	9,857,876	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 21,974,169	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? N/A 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 Friendship Village Schaumburg

0023218

Report Period Beginning: 04/01/2017

Ending: 03/31/2018

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	208	\$ 23,555	\$ 58.89	1
2	Assistant Director of Nursing	3,836	229,459	45.38	2
3	Registered Nurses	85,896	3,637,024	36.23	3
4	Licensed Practical Nurses	8,336	345,168	33.40	4
5	CNAs & Orderlies	145,023	2,721,130	16.18	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides	9,486	327,974	26.82	8
9	Activity Director				9
10	Activity Assistants	13,754	261,155	17.54	10
11	Social Service Workers	25,334	623,130	22.55	11
12	Dietician				12
13	Food Service Supervisor				13
14	Head Cook	3,981	82,652	18.62	14
15	Cook Helpers/Assistants	138,932	1,832,552	12.49	15
16	Dishwashers	20,147	247,703	11.34	16
17	Maintenance Workers	121,536	1,799,809	19.27	17
18	Housekeepers	85,994	1,217,473	12.99	18
19	Laundry	17,950	291,300	13.44	19
20	Administrator	1,272	131,116	73.83	20
21	Assistant Administrator	1,592	98,772	47.49	21
22	Other Administrative	16,614	675,382	35.61	22
23	Office Manager				23
24	Clerical	5,727	160,444	21.44	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	12,294	250,185	16.53	31
32	Other Health C: <u>AL/IL/HH</u>	145,335	2,939,588	18.79	32
33	Other(specify) <u>Mrktg/Store</u>	24,350	1,027,925	34.89	33
34	TOTAL (lines 1 - 33)	887,596	\$ 18,923,495 *	\$ 19.87	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			35	
36	Medical Director	Monthly 30,000	9-3	36	
37	Medical Records Consultant	343	6,934	10-3	37
38	Nurse Consultant			38	
39	Pharmacist Consultant			39	
40	Physical Therapy Consultant	11,197	741,552	10a-3	40
41	Occupational Therapy Consultant	8,072	548,317	10a-3	41
42	Respiratory Therapy Consultant	1,955	107,525	10a-3	42
43	Speech Therapy Consultant	1,483	102,352	10a-3	43
44	Activity Consultant			44	
45	Social Service Consultant	116	4,967	10-3	45
46	Other(specify) <u>Interim DON</u>	1,178	95,198	10-3	46
47	<u>Dietary Outside Labor</u>	Monthly	586,092	1-3	47
48				48	
49	TOTAL (lines 35 - 48)	24,344	\$ 2,222,936		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	9	\$ 550	10-3	50
51	Licensed Practical Nurses	9	383	10-3	51
52	Certified Nurse Assistants/Aides	2,441	68,291	10-3	52
53	TOTAL (lines 50 - 52)	2,459	\$ 69,223		53

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	
Anthony Madl	Administrator of HC		\$ 131,116	Workers' Compensation Insurance	\$	IDPH License Fee	\$	
				Unemployment Compensation Insurance		Advertising: Employee Recruitment	161,344	
				FICA Taxes	1,361,805	Health Care Worker Background Check (Indicate # of checks performed _____)		
				Employee Health Insurance	271,192	Patient Background Checks	10,549	
				Employee Meals		Subscriptions and Publications	36,901	
				Illinois Municipal Retirement Fund (IMRF)*				
				Vaccinations	715			
				Employee Programs	28,779			
				Tuition Reimbursement	250			
				Transfer from Corporate	4,090,102			
				Less: Non-reimbursable Benefits	(3,557,679)	Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 131,116	TOTAL (agree to Schedule V, line 22, col.8)		\$ 208,794		
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
Management Fees FSO			\$ 4,263,524			\$	Out-of-State Travel	\$
							In-State Travel	16,195
							Seminar Expense	25,087
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 4,263,524	TOTAL		\$	Entertainment Expense	()
C. Professional Services							TOTAL (agree to Sch. V, line 24, col. 8)	
Vendor/Payee	Type		Amount				\$ 41,282	
Atlas & Leviton	Legal		\$ 21,595					
Leviton Law Firm, LTD	Legal		3,048					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 24,643					

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Friendship Village Schaumburg# 0023218Report Period Beginning: 04/01/2017Ending: 03/31/2018**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. CARF - \$8,800, Leading Age \$49,026.39 and Illinois Aging Services Network \$4,218.75
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 134,649 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 487,885
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 3,113
- (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? None
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? Yes
Firm Name: CliftonLarsonAllen, LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees