



Facility Name & ID Number Highland Health Care Center

# 0042853 Report Period Beginning: 01/01/18 Ending: 12/31/18

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>128</u>	Skilled (SNF)	<u>128</u>	<u>46,720</u>	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	<u>128</u>	TOTALS	<u>128</u>	<u>46,720</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>15,223</u>	<u>4,115</u>	<u>6,463</u>	<u>25,801</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,223</u>	<u>4,115</u>	<u>6,463</u>	<u>25,801</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 55.22%

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 2/1/1964

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 4/1/1997 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 128 and days of care provided 2,591

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

Facility Name & ID Number Highland Health Care Center # 0042853 Report Period Beginning: 01/01/18 Ending: 12/31/18

**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
<b>A. General Services</b>											
1	Dietary	200,529	13,401	10,383	224,313	0	224,313	0	224,313		1
2	Food Purchase		137,097		137,097	0	137,097	0	137,097		2
3	Housekeeping	94,228	16,439	9,045	119,712	0	119,712	0	119,712		3
4	Laundry	37,017	4,747	0	41,764	0	41,764	0	41,764		4
5	Heat and Other Utilities			86,604	86,604	0	86,604	0	86,604		5
6	Maintenance	48,142	77,477	0	125,619	0	125,619	0	125,619		6
7	Other (specify):* <b>Trash &amp; Refuse</b>	0	0	10,080	10,080	0	10,080	0	10,080		7
8	<b>TOTAL General Services</b>	379,916	249,161	116,112	745,189	0	745,189	0	745,189		8
	<b>B. Health Care and Programs</b>										
9	Medical Director	0	0	30,000	30,000	0	30,000	0	30,000		9
10	Nursing and Medical Records	1,545,297	66,339	206,333	1,817,969	0	1,817,969	0	1,817,969		10
10a	Therapy	0	0	449,875	449,875	0	449,875	0	449,875		10a
11	Activities	55,028	9,511	2,989	67,528	0	67,528	0	67,528		11
12	Social Services	74,017	0	1,786	75,803	0	75,803	0	75,803		12
13	CNA Training	0	0	0	0	0	0	0	0		13
14	Program Transportation	0	0	11,277	11,277	0	11,277	0	11,277		14
15	Other (specify):* <b>H.O. Direct Care</b>	0	0	0	0	0	0	30,004	30,004		15
16	<b>TOTAL Health Care and Programs</b>	1,674,342	75,850	702,260	2,452,452	0	2,452,452	30,004	2,482,456		16
	<b>C. General Administration</b>										
17	Administrative	78,888	0	246,806	325,694	0	325,694	102,085	427,779		17
18	Directors Fees			0	0	0	0	0	0		18
19	Professional Services			103,378	103,378	0	103,378	(472)	102,906		19
20	Dues, Fees, Subscriptions & Promotions			33,405	33,405	0	33,405	(2,511)	30,894		20
21	Clerical & General Office Expenses	59,547	17,657	153,125	230,329	0	230,329	(102,199)	128,130		21
22	Employee Benefits & Payroll Taxes			429,758	429,758	0	429,758	(9,897)	419,861		22
23	Inservice Training & Education			0	0	0	0	0	0		23
24	Travel and Seminar			633	633	0	633	0	633		24
25	Other Admin. Staff Transportation		0	712	712	0	712	0	712		25
26	Insurance-Prop.Liab.Malpractice			234,874	234,874	0	234,874	0	234,874		26
27	Other (specify):* <b>Contract Admin</b>	51,900	0	29,972	81,872	0	81,872	(65,659)	16,213		27
28	<b>TOTAL General Administration</b>	190,335	17,657	1,232,663	1,440,655	0	1,440,655	(78,653)	1,362,002		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,244,593	342,668	2,051,035	4,638,296	0	4,638,296	(48,649)	4,589,647		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	
	<b>D. Ownership</b>											
30	Depreciation			37,344	37,344	0	37,344	37,453	74,797			30
31	Amortization of Pre-Op. & Org.			0	0	0	0	0	0			31
32	Interest			0	0	0	0	3,436	3,436			32
33	Real Estate Taxes			80,070	80,070	0	80,070	0	80,070			33
34	Rent-Facility & Grounds			502,809	502,809	0	502,809	0	502,809			34
35	Rent-Equipment & Vehicles			64,136	64,136	0	64,136	0	64,136			35
36	Other (specify):* <b>Business Taxes</b>			561	561	0	561	(561)	0			36
37	<b>TOTAL Ownership</b>			684,920	684,920	0	684,920	40,328	725,248			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0			38
39	Ancillary Service Centers	9,093	16,197	186,291	211,581	0	211,581	0	211,581			39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0			40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0			41
42	Provider Participation Fee	0	0	209,083	209,083	0	209,083	0	209,083			42
43	Other (specify):*	0	0	0	0	0	0	0	0			43
44	<b>TOTAL Special Cost Centers</b>	9,093	16,197	395,374	420,664	0	420,664	0	420,664			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	2,253,686	358,865	3,131,329	5,743,880	0	5,743,880	(8,321)	5,735,559			45

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

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$ 0		\$	1
2	Other Care for Outpatients	0			2
3	Governmental Sponsored Special Programs	0			3
4	Non-Patient Meals	0			4
5	Telephone, TV & Radio in Resident Rooms	0			5
6	Rented Facility Space	0			6
7	Sale of Supplies to Non-Patients	0			7
8	Laundry for Non-Patients	0			8
9	Non-Straightline Depreciation	0			9
10	Interest and Other Investment Income	(7,951)	32		10
11	Discounts, Allowances, Rebates & Refunds	0			11
12	Non-Working Officer's or Owner's Salary	0			12
13	Sales Tax	0			13
14	Non-Care Related Interest	0			14
15	Non-Care Related Owner's Transactions	0			15
16	Personal Expenses (Including Transportation)	0			16
17	Non-Care Related Fees	0			17
18	Fines and Penalties	0			18
19	Entertainment	0			19
20	Contributions	(100)	27		20
21	Owner or Key-Man Insurance	0			21
22	Special Legal Fees & Legal Retainer	0			22
23	Malpractice Insurance for Individuals	0			23
24	Bad Debt	(106,968)	21		24
25	Fund Raising, Advertising and Promotional	(65,444)	27		25
26	Income Taxes and Illinois Personal Property Replacement Tax	0			26
27	CNA Training for Non-Employees	0			27
28	Yellow Page Advertising	0			28
29	Other-Attach Schedule	(8,787)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (189,250)		\$ 0	30

BHF USE ONLY						
48		49		50		51
						52

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*	\$ 0	0	31
32	Donated Goods-Attach Schedule*	0	0	32
33	Amortization of Organization & Pre-Operating Expense	0	0	33
34	Adjustments for Related Organization Costs (Schedule VII)	180,929	VII-B	34
35	Other- Attach Schedule	0		35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 180,929		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (8,321)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

## Highland Health Care Center

ID# 0042853

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Independent Living	\$ 0	43	1
2	Non-Allowable Benefits (Marketing & ILU)	(9,897)	22	2
3	Bank Charges	(1,994)	21	3
4	Collection Agency Fees	(115)	27	4
5	Business Taxes	(561)	36	5
6	Patient Theft and Loss	(263)	21	6
7	Prior Year Expense	7,026	21	7
8	Nonallowable PAC Dues	(2,511)	20	8
9	Nonallowable Legal Fees	(472)	19	9
10		0		10
11		0		11
12		0		12
13		0		13
14		0		14
15		0		15
16		0		16
17		0		17
18		0		18
19		0		19
20		0		20
21		0		21
22		0		22
23		0		23
24		0		24
25		0		25
26		0		26
27		0		27
28		0		28
29		0		29
30		0		30
31		0		31
32		0		32
33		0		33
34		0		34
35		0		35
36		0		36
37		0		37
38		0		38
39		0		39
40		0		40
41		0		41
42		0		42
43		0		43
44		0		44
45		0		45
46		0		46
47		0		47
48		0		48
49	<b>Total</b>	(8,787)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Health Care Center# 0042853 Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	0	0	0	0	0	0	0	0	0	0	0	0	8
	<b>B. Health Care and Programs</b>													
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):* <b>H.O. Direct Care</b>	0	0	0	30,004	0	0	0	0	0	0	0	30,004	15
16	<b>TOTAL Health Care and Programs</b>	0	0	0	30,004	0	0	0	0	0	0	0	30,004	16
	<b>C. General Administration</b>													
17	Administrative	0	0	0	102,085	0	0	0	0	0	0	0	102,085	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(472)	0	0	0	0	0	0	0	0	0	0	(472)	19
20	Fees, Subscriptions & Promotions	(2,511)	0	0	0	0	0	0	0	0	0	0	(2,511)	20
21	Clerical & General Office Expenses	(102,199)	0	0	0	0	0	0	0	0	0	0	(102,199)	21
22	Employee Benefits & Payroll Taxes	(9,897)	0	0	0	0	0	0	0	0	0	0	(9,897)	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	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):* <b>MARKETING &amp;</b>	(65,659)	0	0	0	0	0	0	0	0	0	0	(65,659)	27
28	<b>TOTAL General Administration</b>	(180,738)	0	0	102,085	0	0	0	0	0	0	0	(78,653)	28
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	(180,738)	0	0	132,089	0	0	0	0	0	0	0	(48,649)	29

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Highland Health Care Center# 0042853

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	0	37,453	0	0	0	0	0	0	0	37,453	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(7,951)	0	0	11,387	0	0	0	0	0	0	0	3,436	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	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):* <b>BUSINESS TAX</b>	(561)	0	0	0	0	0	0	0	0	0	0	(561)	36
37	<b>TOTAL Ownership</b>	<b>(8,512)</b>	<b>0</b>	<b>0</b>	<b>48,840</b>	<b>0</b>	<b>40,328</b>	<b>37</b>						
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(189,250)</b>	<b>0</b>	<b>0</b>	<b>180,929</b>	<b>0</b>	<b>(8,321)</b>	<b>45</b>						

**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		See Page 6-Supplemental		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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
							\$	\$ *
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 (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 Physical Therapy	\$ 150,042	Affirma Rehabilitation	100.00%	\$ 171,238	\$ 21,196	15
16	V	39 Occupational Therapy	212,747	Affirma Rehabilitation	100.00%	197,559	(15,188)	16
17	V	39 Speech Therapy	84,161	Affirma Rehabilitation	100.00%	78,153	(6,008)	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 446,950			\$ 446,950	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 Indirect Care	\$	Covenant Care California, LLC	100.00%	\$ 348,891	\$	348,891	15
16	V	15 Direct Care		Covenant Care California, LLC	100.00%	30,004		30,004	16
17	V	32 Capital - Interest		Covenant Care California, LLC	100.00%	11,387		11,387	17
18	V	30 Capital - Depreciation		Covenant Care California, LLC	100.00%	37,453		37,453	18
19	V	17 Management Fees	246,806	Covenant Care California, LLC	100.00%			(246,806)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 246,806			\$ 427,735	\$ *	180,929	39

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

Facility Name &amp; ID Number

Highland Health Care Center

# 0042853

Report Period Beginning:

01/01/18

Ending:

12/31/18

## 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	COVENANT CARE CALIFORNIA, LLC	100.00%	ARBOR NURSING CENTER	CALIFORNIA	COVENANT CARE C	ALISO VIEJO, CA	MANAGEMENT C	1
2			ARBOR PLACE	CALIFORNIA	AFFIRMA REHABIL	ALISO VIEJO, CA	THERAPY	2
3			BUENA VISTA CARE CENTER, A NURSING & REHABILITATION CENTER	CALIFORNIA				3
4			CARSON NURSING & REHAB CENTER	NEVADA				4
5			CATERED MANOR	CALIFORNIA				5
6			CLINTON HOUSE HEALTH & REHABILITATION CENTER	INDIANA				6
7			COURTYARD HEALTHCARE CENTER	CALIFORNIA				7
8			COVENANT CARE HILLTOP, LLC D/B/A HILLTOP	CHARLESTON				8
9			COVENANT CARE JACKSONVILLE, LLC D/B/A JACKSONVILLE	JACKSONVILLE				9
10			COVENANT CARE MEADOW MANOR, LLC D/B/A MEADOW MANOR	TAYLORVILLE				10
11			COVENANT CARE MIDWEST, INC. D/B/A CELEBANON	CELEBANON				11
12			COVENANT CARE SUNRISE, LLC D/B/A SUNRISE	SUNVIRIDEN				12
13			COVINGTON MANOR	INDIANA				13
14			DOWNY CARE	CALIFORNIA				14
15			EAGLE POINT NURSING & REHAB CENTER	IOWA				15
16			EDGEWOOD MANOR NURSING CENTER	OHIO				16
17			EMERALD GARDENS NURSING CENTER	CALIFORNIA				17
18			ENCINITAS NURSING AND REHABILITATION CENTER	CALIFORNIA				18
19			ENNOBLE SKILLED NURSING & REHABILITATION CENTER	IOWA				19
20			FAIRVIEW MANOR NURSING CENTER	OHIO				20
21			FRIENDSHIP HOME	CARLINVILLE, IL				21
22			GILROY HEALTHCARE & REHABILITATION CENTER	CALIFORNIA				22
23			GRANT CUESTA NURSING & REHABILITATION CENTER	CALIFORNIA				23
24			HIGHLAND HEALTH CARE CENTER	ILLINOIS				24
25			HUNTINGTON PARK NURSING CENTER	CALIFORNIA				25
26			LA JOLLA NURSING AND REHABILITATION CENTER	CALIFORNIA				26
27			LAKELAND NURSING CENTER	INDIANA				27
28			LOS ALTOS SUB-ACUTE & REHABILITATION CENTER	CALIFORNIA				28
29			MISSION SKILLED NURSING & SUBACUTE CARE CENTER	CALIFORNIA				29
30			NEBRASKA SKILLED NURSING CENTER	NEBRASKA				30

Facility Name &amp; ID Number

Highland Health Care Center

# 0042853

Report Period Beginning:

01/01/18

Ending:

12/31/18

## 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			NORWOOD NURSING CENTER	INDIANA				1
2			PACIFIC COAST MANOR	CALIFORNIA				2
3			PACIFIC GARDENS NURSING & REHABILITATION	CALIFORNIA				3
4			PACIFIC HILLS MANOR	CALIFORNIA				4
5			PALO ALTO NURSING CENTER	CALIFORNIA				5
6			ROYAL CARE SKILLED NURSING CENTER	CALIFORNIA				6
7			SHORELINE CARE CENTER	CALIFORNIA				7
8			SILVER HILLS HEALTH CARE CENTER	NEVADA				8
9			SILVER RIDGE HEALTHCARE CENTER	NEVADA				9
10			ST. EDNA SUBACUTE & REHABILITATION	CALIFORNIA				10
11			THE RESIDENCE AT MCCORMICK'S CREEK	INDIANA				11
12			TURLOCK NURSING AND REHABILITATION	CALIFORNIA				12
13			TURLOCK RESIDENTIAL	CALIFORNIA				13
14			UNIVERSITY PARK NURSING CENTER	INDIANA				14
15			VALLE VISTA CONVALESCENT CENTER	CALIFORNIA				15
16			VERSAILLES HEALTH CARE CENTER	OHIO				16
17			VILLA GEORGETOWN	OHIO				17
18			VILLA SPRINGFIELD	OHIO				18
19			VINTAGE FAIRE NURSING & REHABILITATION	CALIFORNIA				19
20			VINTAGE FAIRE RESIDENTIAL	CALIFORNIA				20
21			WAGNER HEIGHTS NURSING & REHABILITATION	CALIFORNIA				21
22			WAGNER HEIGHTS RESIDENTIAL	CALIFORNIA				22
23			WALDRON HEALTH AND REHAB CENTER	INDIANA				23
24			WILLOW TREE NURSING & REHABILITATION	CALIFORNIA				24
25			WRIGHT NURSING & REHAB CENTER (VILLAGE)	OHIO				25
26			MARION REHAB AND ASSISTED LIVING CENTER	INDIANA				26
27			PYRAMID POINT POST ACUTE REHABILITATION	INDIANA				27
28								28
29								29
30								30

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

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

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

Facility Name & ID Number Highland Health Care Center # 0042853 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	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 Highland Health Care Center # 0042853 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Affirma Rehabilitation  
 Street Address 27071 Aliso Creek Road  
 City / State / Zip Code Aliso Viejo, CA 92656  
 Phone Number ( 888)468-4372  
 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	39	Physical Therapy	Direct Allocation		\$	\$		\$ 150,042	1
2	39	Occupational Therapy	Direct Allocation					212,747	2
3	39	Speech Therapy	Direct Allocation					84,161	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				\$	\$		\$ 446,950	25

Facility Name & ID Number Highland Health Care Center # 0042853 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Covenant Care California, LLC  
 Street Address 27071 Aliso Creek Road  
 City / State / Zip Code Aliso Viejo, CA 92656  
 Phone Number (949)349-1200  
 Fax Number (949)349-1900

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	Indirect Care	Accumulated Cost		\$	\$		\$ 348,891	1
2	15	Direct Care	Accumulated Cost					30,004	2
3	32	Capital - Interest	Accumulated Cost					11,387	3
4	30	Capital - Depreciation	Accumulated Cost					37,453	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				\$	\$		\$ 427,735	25

**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 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	<b>A. Directly Facility Related</b>													
	<b>Long-Term</b>													
1							\$					\$	1	
2													2	
3													3	
4													4	
5													5	
	<b>Working Capital</b>													
6	<b>Allocated from Covenant Care</b>	X											11,387	6
7													7	
8													8	
9	<b>TOTAL Facility Related</b>						\$	0	\$	0		\$	11,387	9
	<b>B. Non-Facility Related*</b>													
10	<b>Interest Income</b>		X										(7,951)	10
11													11	
12													12	
13													13	
14	<b>TOTAL Non-Facility Related</b>						\$	0	\$	0		\$	(7,951)	14
15	<b>TOTALS (line 9+line14)</b>						\$	0	\$	0		\$	3,436	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1.	Real Estate Tax accrual used on 2017 report.	\$	<b>79,030</b>		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.)	\$	<b>80,070</b>		2
3.	Under or (over) accrual (line 2 minus line 1).	\$	<b>1,040</b>		3
4.	Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<b>79,030</b>		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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$			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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$			6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6	\$	<b>80,070</b>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2013	<u>75,473</u>	8	
		2014	<u>75,950</u>	9	
		2015	<u>76,667</u>	10	
		2016	<u>77,419</u>	11	
		2017	<u>79,030</u>	12	
<b>Facility does not accrue real estate taxes</b>					
				<b>FOR BHF USE ONLY</b>	
		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 Highland Health Care Center COUNTY Madison

FACILITY IDPH LICENSE NUMBER 0042853

CONTACT PERSON REGARDING THIS REPORT Carol Sparks

TELEPHONE (949) 349-1222 FAX #: (949) 349-1122

**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>01-2-24-08-08-201-004</u>	<u>Long Term Care Property</u>	\$ <u>79,029.72</u>	\$ <u>79,029.72</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>79,029.72</u></u>	\$ <u><u>79,029.72</u></u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?        YES   X   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 Highland Health Care Center

# 0042853

Report Period Beginning:

01/01/18

Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 21,432 B. General Construction Type: Exterior Frame Number of Stories 1

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

Nature of Costs: \_\_\_\_\_  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2					2
3	TOTALS			\$ 0	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	
Bed(s)*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4				\$	\$		\$	\$	\$
5									
6									
7									
8									
Improvement Type**									
9	Various	1994		5,613		20			
10	Various	1995		6,998		20			
11	Various	1996		4,048		20			
12	Various	1997		8,482		20			
13	Various	1998		22,969		20			
14	Various	1999		113,037		20			
15	Various	2000		35,112		20			
16	Various	2001		21,090		20			
17	Various	2002		6,194		20			
18	Various	2003		5,325		20			
19	Various	2004		20,036		20			
20	Various	2005		60,298		20			
21	Various	2006		73,694		20			
22	Various	2007		18,259		20			
23	Various	2008		20,642		20			
24	Various	2009		20,088		20			
25	Various	2010		6,606		20			
26	Various	2011		2,500		20			
27	Various	2012		49,771		20			
28	Various	2013		31,800		20			
29									
30									
31									
32									
33									
34									
35									
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)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68	Related Party Allocations (Pages 12H & 12I)		37,453		37,453	0		68
69								69
70	TOTAL (lines 4 thru 69)	\$ 532,562	\$ 37,453		\$ 37,453	\$ 0	\$ 0	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward	\$ 532,562	\$ 37,453		\$ 37,453	\$	\$ 0		1
2	Water Heater	2014 10,171							2
3	Phone System	2015 2,700							3
4	Corridor Plank Flooring	2015 3,030							4
5	Removed and Replaced Black Top/Concrete	2015 7,200							5
6	Repair Underground Sewer Pipes	2016 7,589							6
7	Repairs Pipes	2016 5,704							7
8	Pipe/Valve Repairs For Boiler&Chiller	2016 4,760							8
9	Pipe Repair	2016 8,066							9
10	Water Heater	2016 8,683							10
11	2Door Elopement Monitor System	2016 3,999							11
12	Rheem 3 Ton Rtu W/Gas Heat	2016 3,762							12
13	Repair/Replace Sewer Line	2016 3,680							13
14	Wood Door w/ closer	2017 848							14
15	Concrete Pad for Washer	2017 1,400							15
16	Concrete Pad for Washer	2017 5,800							16
17	Materials for Water Heater	2017 1,147							17
18	Water Heater	2017 4,522							18
19	Fuel Tank for Generator	2017 5,779							19
20	Walk-In Freezer Repair	2017 1,500							20
21	Emergency repair Plumbing lines	2017 5,466							21
22	Wall AC Unit	2018 521							22
23	Electrical Panels for life safety	2018 22,783							23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31	Accumulated Depreciation and Depreciation		24,876		24,876		581,510		31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 651,672	\$ 62,329		\$ 62,329	\$ 0	\$ 581,510		34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 651,672	\$ 62,329		\$ 62,329	\$	\$ 581,510	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 651,672	\$ 62,329		\$ 62,329	\$ 0	\$ 581,510	34

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

Facility Name & ID Number Highland Health Care Center

# 0042853

Report Period Beginning:

01/01/18

Ending:

12/31/18

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	\$ 55,554	\$ 12,325	\$ 12,325	\$ 0	10	\$ 47,775	71
72	Current Year Purchases	1,887	143	143	0	5	143	72
73	Fully Depreciated Assets	505,193			0		505,193	73
74					0			74
75	TOTALS	\$ 562,634	\$ 12,468	\$ 12,468	\$ 0		\$ 553,111	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				\$	\$	\$	0		\$	76
77		2010 Ford Van	2010	81,748		0	0	5	81,748	77
78							0			78
79							0			79
80	TOTALS			\$ 81,748	\$ 0	\$ 0	\$ 0		\$ 81,748	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)	\$ 1,296,054	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 74,797	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 74,797	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 0	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,216,369	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		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: Highland Leasehold, Inc.

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:		128		\$ 502,809			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>		128		\$ 502,809			7

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: \$ 64,136

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2019 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2020 \$ \_\_\_\_\_

\* 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.

**PAGE 14 SUPPLEMENTAL - EQUIPMENT RENTAL DETAIL**

Company	Locn	Dept	Account	Journal_Description	Amount	Month	Year	JournalNumber	ApplyDate
CCMIDWST	028	6110	60000620	Acc 1/18 ISV Joerns-0095234206-01	857.46	1	2018	JRNLO0192655	01/31/18
CCMIDWST	028	6110	60000620	Acc 1/18 ISV Joerns-0095234206-01	-857.46	2	2018	JRNLO0193368	02/28/18
CCMIDWST	028	6110	60000620	Acc 1/18 ISV Joerns-0095234217-01	38	1	2018	JRNLO0192655	01/31/18
CCMIDWST	028	6110	60000620	Acc 1/18 ISV Joerns-0095234217-01	-38	2	2018	JRNLO0193368	02/28/18
CCMIDWST	028	6110	60000620	Acc 10/18 ISV Joerns-0095607568-01	533.2	10	2018	JRNLO0200087	10/31/18
CCMIDWST	028	6110	60000620	Acc 10/18 ISV Joerns-0095607568-01	-533.2	11	2018	JRNLO0200405	11/30/18
CCMIDWST	028	6110	60000620	Acc 11/18 ISV Joerns-0095650467-01	516	11	2018	JRNLO0200502	11/30/18
CCMIDWST	028	6110	60000620	Acc 11/18 ISV Joerns-0095650467-01	-516	12	2018	JRNLO0200943	12/31/18
CCMIDWST	028	6110	60000620	Acc 11/18 ISV Joerns-0095650468-01	228	11	2018	JRNLO0200502	11/30/18
CCMIDWST	028	6110	60000620	Acc 11/18 ISV Joerns-0095650468-01	-228	12	2018	JRNLO0200943	12/31/18
CCMIDWST	028	6110	60000620	Acc 12/17 ISV Joerns-0095194873-01	-361	1	2018	JRNLO0192524	01/31/18
CCMIDWST	028	6110	60000620	Acc 12/17 ISV Joerns-0095194883-01	-470.22	1	2018	JRNLO0192524	01/31/18
CCMIDWST	028	6110	60000620	Acc 12/18 ISV Joerns-0095682160-01	589	12	2018	JRNLO0201031	12/31/18
CCMIDWST	028	6110	60000620	Acc 12/18 ISV Joerns-0095682169-01	533.2	12	2018	JRNLO0201031	12/31/18
CCMIDWST	028	6110	60000620	Acc 12/18 ISV Joerns-0095682243-01	114	12	2018	JRNLO0201031	12/31/18
CCMIDWST	028	6110	60000620	Acc 2/18 ISV Joerns-0095268379-01	765.02	2	2018	JRNLO0193339	02/28/18
CCMIDWST	028	6110	60000620	Acc 2/18 ISV Joerns-0095268379-01	-765.02	3	2018	JRNLO0193932	03/31/18
CCMIDWST	028	6110	60000620	Acc 3/18 Joerns-0095313751-01	710.83	3	2018	JRNLO0194269	03/31/18
CCMIDWST	028	6110	60000620	Acc 3/18 Joerns-0095313751-01	-710.83	4	2018	JRNLO0194893	04/30/18
CCMIDWST	028	6110	60000620	Acc 4/18 ISV Joerns-0095354489-01	829.8	4	2018	JRNLO0195151	04/30/18
CCMIDWST	028	6110	60000620	Acc 4/18 ISV Joerns-0095354489-01	-829.8	5	2018	JRNLO0195632	05/31/18
CCMIDWST	028	6110	60000620	Acc 5/18 ISV Joerns-0095395204-01	601.96	5	2018	JRNLO0195829	05/31/18
CCMIDWST	028	6110	60000620	Acc 5/18 ISV Joerns-0095395204-01	-601.96	6	2018	JRNLO0196467	06/30/18
CCMIDWST	028	6110	60000620	Acc 6/18 ISV Joerns-0095435481-01	516	6	2018	JRNLO0196741	06/30/18
CCMIDWST	028	6110	60000620	Acc 6/18 ISV Joerns-0095435481-01	-516	7	2018	JRNLO0197370	07/31/18
CCMIDWST	028	6110	60000620	Acc 7/18 ISV Joerns-0095475810-01	533.2	7	2018	JRNLO0197423	07/31/18
CCMIDWST	028	6110	60000620	Acc 7/18 ISV Joerns-0095475810-01	-533.2	8	2018	JRNLO0198271	08/31/18
CCMIDWST	028	6110	60000620	Acc 8/18 ISV Joerns-0095525337-01	533.2	8	2018	JRNLO0198465	08/31/18
CCMIDWST	028	6110	60000620	Acc 8/18 ISV Joerns-0095525337-01	-533.2	9	2018	JRNLO0199004	09/30/18
CCMIDWST	028	6110	60000620	Acc 9/18 ISV Joerns-0095571047-01	516	9	2018	JRNLO0199289	09/30/18
CCMIDWST	028	6110	60000620	Acc 9/18 ISV Joerns-0095571047-01	-516	10	2018	JRNLO0199692	10/31/18
CCMIDWST	028	6110	60000620	CR-SMS Q1/18 rebate	-54.31	6	2018	JRNLO0196905	06/30/18
CCMIDWST	028	6110	60000620	CR-SMS Q2/18 rebate	-71.19	9	2018	JRNLO0199305	09/30/18
CCMIDWST	028	6110	60000620	CR-SMS Q3/18 rebate	-72.53	11	2018	JRNLO0200623	11/30/18
CCMIDWST	028	6110	60000620	CR-SMS Q4/17 rebate	-47.48	1	2018	JRNLO0192671	01/31/18
CCMIDWST	028	6110	60000620	INTEGRA HEALTHCARE EQUIPMENT - 028	84	5	2018	JRNLO0195938	05/31/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	470.22	1	2018	JRNLO0192225	01/08/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	361	1	2018	JRNLO0192225	01/08/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	857.46	2	2018	JRNLO0193225	02/12/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	38	2	2018	JRNLO0193225	02/12/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	765.02	3	2018	JRNLO0193911	03/05/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	710.83	4	2018	JRNLO0194561	04/09/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	829.8	5	2018	JRNLO0195372	05/07/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	-141.9	5	2018	JRNLO0195635	05/22/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	601.96	6	2018	JRNLO0196286	06/11/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	516	7	2018	JRNLO0196994	07/09/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	533.2	8	2018	JRNLO0197975	08/06/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	533.2	9	2018	JRNLO0198716	09/10/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	516	10	2018	JRNLO0199726	10/08/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	533.2	11	2018	JRNLO0200392	11/12/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	228	12	2018	JRNLO0200794	12/10/18
CCMIDWST	028	6110	60000620	ISAVE - JOERNS - 099	516	12	2018	JRNLO0200794	12/10/18
CCMIDWST	028	6110	60000620	Rcl May Integra invoice	624	6	2018	JRNLO0196964	06/30/18
CCMIDWST	028	6110	60000620	Rcl SMS invoice	-150.91	7	2018	JRNLO0197909	07/31/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	471.6	1	2018	JRNLO0192528	01/31/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	688.98	2	2018	JRNLO0193479	02/28/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	365.29	2	2018	JRNLO0193479	02/28/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	-534.45	2	2018	JRNLO0193479	02/28/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	-15.94	2	2018	JRNLO0193479	02/28/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	484.5	4	2018	JRNLO0194980	04/30/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	488.1	5	2018	JRNLO0195938	05/31/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	674.5	6	2018	JRNLO0196819	06/30/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	583.1	7	2018	JRNLO0197794	07/31/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	722.5	9	2018	JRNLO0199266	09/30/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	660.8	9	2018	JRNLO0199266	09/30/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	728.2	10	2018	JRNLO0200029	10/31/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	722.5	11	2018	JRNLO0200630	11/30/18
CCMIDWST	028	6110	60000620	SPECIALIZED MEDICAL SERVICES - 028	461.94	12	2018	JRNLO0201157	12/31/18
CCMIDWST	028	6200	60000620	AMEX-SUNBELT RENTALS #745	2576.78	11	2018	JRNLO0200505	11/30/18
CCMIDWST	028	6200	60000620	AMEX-SUNBELT RENTALS #745	1550.92	12	2018	JRNLO0201082	12/31/18
CCMIDWST	028	8200	60000620	ACCELERATED CARE PLUS - 099	957	12	2018	JRNLO0200922	12/25/18
CCMIDWST	028	8200	60000620	ACCELERATED CARE PLUS - 099	957	11	2018	JRNLO0200355	11/25/18

CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	10	2018	JRNL00199656	10/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	9	2018	JRNL00198985	09/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	8	2018	JRNL00198144	08/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	7	2018	JRNL00197317	07/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	6	2018	JRNL00196399	06/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	5	2018	JRNL00195523	05/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	4	2018	JRNL00194649	04/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	3	2018	JRNL00193888	03/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	2	2018	JRNL00193017	02/25/18
CCMIDWST 028 8200 60000620 ACCELERATED CARE PLUS - 099	957	1	2018	JRNL00192209	01/25/18
CCMIDWST 028 8131 60000620 SPECIALIZED MEDICAL SERVICES - 028	251.26	12	2018	JRNL00201157	12/31/18
CCMIDWST 028 8131 60000620 Rcl SMS invoice	150.91	7	2018	JRNL00197909	07/31/18
CCMIDWST 028 8131 60000620 Rcl Nov SMS invoice	249.62	11	2018	JRNL00200716	11/30/18
CCMIDWST 028 8131 60000620 Rcl May Integra invoice	-624	6	2018	JRNL00196964	06/30/18
CCMIDWST 028 8131 60000620 KCI USA - 028	3625	12	2018	JRNL00200948	12/31/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	69.48	12	2018	JRNL00200794	12/10/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	579	11	2018	JRNL00200392	11/12/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	56.84	11	2018	JRNL00200392	11/12/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	162.12	10	2018	JRNL00199726	10/08/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	252	10	2018	JRNL00199726	10/08/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	252	10	2018	JRNL00199726	10/08/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	1302	9	2018	JRNL00198716	09/10/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	462	9	2018	JRNL00198716	09/10/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	378	8	2018	JRNL00197975	08/06/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	42	8	2018	JRNL00197975	08/06/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	46.32	8	2018	JRNL00197975	08/06/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	324.24	8	2018	JRNL00197975	08/06/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	126	7	2018	JRNL00196994	07/09/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	420	5	2018	JRNL001905372	05/07/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	462	4	2018	JRNL00194561	04/09/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	798	4	2018	JRNL00194561	04/09/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	84	4	2018	JRNL00194561	04/09/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	252	4	2018	JRNL00194561	04/09/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	252	3	2018	JRNL00193911	03/05/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	252	3	2018	JRNL00193911	03/05/18
CCMIDWST 028 8131 60000620 ISAVE - JOERNS - 099	84	2	2018	JRNL00193225	02/12/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	456	12	2018	JRNL00201316	12/31/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	248	11	2018	JRNL00200753	11/30/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	272	11	2018	JRNL00200753	11/30/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	437	9	2018	JRNL00199266	09/30/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	248	9	2018	JRNL00199266	09/30/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	248	9	2018	JRNL00199266	09/30/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	872	6	2018	JRNL00196819	06/30/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	240	6	2018	JRNL00196819	06/30/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	240	5	2018	JRNL00195938	05/31/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	508	4	2018	JRNL00194502	04/17/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	613	2	2018	JRNL00193658	02/28/18
CCMIDWST 028 8131 60000620 INTEGRA HEALTHCARE EQUIPMENT - 028	505	1	2018	JRNL00192637	01/31/18
CCMIDWST 028 8131 60000620 CR-SMS Q3/18 rebate	-6.03	11	2018	JRNL00200623	11/30/18
CCMIDWST 028 8131 60000620 CR- Joerns 4Q17 Rebate	-308.2	2	2018	JRNL00193778	02/28/18
CCMIDWST 028 8131 60000620 CR- Joerns 2Q18 Rebate	-108.35	11	2018	JRNL00200677	11/30/18
CCMIDWST 028 8131 60000620 CR- Joerns 1Q18 Rebate	-142.28	5	2018	JRNL00196045	05/31/18
CCMIDWST 028 8131 60000620 Acc 9/18 ISV Joerns-0095571122-01	-162.12	10	2018	JRNL00199692	10/31/18
CCMIDWST 028 8131 60000620 Acc 9/18 ISV Joerns-0095571122-01	162.12	9	2018	JRNL00199289	09/30/18
CCMIDWST 028 8131 60000620 Acc 9/18 ISV Joerns-0095570884-01	-252	10	2018	JRNL00199692	10/31/18
CCMIDWST 028 8131 60000620 Acc 9/18 ISV Joerns-0095570884-01	252	9	2018	JRNL00199289	09/30/18
CCMIDWST 028 8131 60000620 Acc 9/18 ISV Joerns-0095570833-01	-252	10	2018	JRNL00199692	10/31/18
CCMIDWST 028 6200 60000620 LITTEKEN ELECTRIC, INC - 028	4922	8	2018	JRNL00198683	08/31/18
CCMIDWST 028 8131 60000620 Acc 9/18 ISV Joerns-0095570833-01	252	9	2018	JRNL00199289	09/30/18
CCMIDWST 028 8131 60000620 Acc 8/18 ISV Joerns-0095525360-01	-462	9	2018	JRNL00199004	09/30/18
CCMIDWST 028 8131 60000620 Acc 8/18 ISV Joerns-0095525360-01	462	8	2018	JRNL00198465	08/31/18
CCMIDWST 028 8131 60000620 Acc 8/18 ISV Joerns-0095525330-01	-1302	9	2018	JRNL00199004	09/30/18
CCMIDWST 028 8131 60000620 Acc 8/18 ISV Joerns-0095525330-01	1302	8	2018	JRNL00198465	08/31/18
CCMIDWST 028 8131 60000620 Acc 7/18 ISV Joerns-0095475871-01	-42	8	2018	JRNL00198271	08/31/18
CCMIDWST 028 8131 60000620 Acc 7/18 ISV Joerns-0095475871-01	42	7	2018	JRNL00197423	07/31/18
CCMIDWST 028 8131 60000620 Acc 7/18 ISV Joerns-0095475864-01	-324.24	8	2018	JRNL00198271	08/31/18
CCMIDWST 028 8131 60000620 Acc 7/18 ISV Joerns-0095475864-01	324.24	7	2018	JRNL00197423	07/31/18
CCMIDWST 028 8131 60000620 Acc 7/18 ISV Joerns-0095475855-01	-46.32	8	2018	JRNL00198271	08/31/18
CCMIDWST 028 8131 60000620 Acc 7/18 ISV Joerns-0095475855-01	46.32	7	2018	JRNL00197423	07/31/18
CCMIDWST 028 8131 60000620 Acc 7/18 ISV Joerns-0095475830-01	-378	8	2018	JRNL00198271	08/31/18
CCMIDWST 028 8131 60000620 Acc 7/18 ISV Joerns-0095475830-01	378	7	2018	JRNL00197423	07/31/18
CCMIDWST 028 8131 60000620 Acc 6/18 ISV Joerns-0095435494-01	-126	7	2018	JRNL00197370	07/31/18
CCMIDWST 028 8131 60000620 Acc 6/18 ISV Joerns-0095435494-01	126	6	2018	JRNL00196741	06/30/18
CCMIDWST 028 8131 60000620 Acc 4/18 ISV Joerns-0095354321-01	-420	5	2018	JRNL00195632	05/31/18

CCMIDWST 028 6200 60000620 OAKLEY SERVICES, INC - 028	5106	8	2018	JRNL00198214	08/30/18
CCMIDWST 028 6200 60000620 OAKLEY SERVICES, INC - 028	-752	8	2018	JRNL00198214	08/30/18
CCMIDWST 028 8131 60000620 Acc 4/18 ISV Joerns-0095354321-01	420	4	2018	JRNL00195151	04/30/18
CCMIDWST 028 8131 60000620 Acc 3/18 Joerns-0095313755-01	-84	4	2018	JRNL00194893	04/30/18
CCMIDWST 028 8131 60000620 Acc 3/18 Joerns-0095313755-01	84	3	2018	JRNL00194269	03/31/18
CCMIDWST 028 8131 60000620 Acc 3/18 Joerns-0095313754-01	-798	4	2018	JRNL00194893	04/30/18
CCMIDWST 028 8131 60000620 Acc 3/18 Joerns-0095313754-01	798	3	2018	JRNL00194269	03/31/18
CCMIDWST 028 8131 60000620 Acc 3/18 Joerns-0095313753-01	-462	4	2018	JRNL00194893	04/30/18
CCMIDWST 028 8131 60000620 Acc 3/18 Joerns-0095313753-01	462	3	2018	JRNL00194269	03/31/18
CCMIDWST 028 8131 60000620 Acc 3/18 Joerns-0095313752-01	-252	4	2018	JRNL00194893	04/30/18
CCMIDWST 028 8131 60000620 Acc 3/18 Joerns-0095313752-01	252	3	2018	JRNL00194269	03/31/18
CCMIDWST 028 8131 60000620 Acc 2/18 ISV Joerns-0095268509-01	-252	3	2018	JRNL00193932	03/31/18
CCMIDWST 028 8131 60000620 Acc 2/18 ISV Joerns-0095268509-01	252	2	2018	JRNL00193339	02/28/18
CCMIDWST 028 8131 60000620 Acc 2/18 ISV Joerns-0095268506-01	-252	3	2018	JRNL00193932	03/31/18
CCMIDWST 028 8131 60000620 Acc 2/18 ISV Joerns-0095268506-01	252	2	2018	JRNL00193339	02/28/18
CCMIDWST 028 8131 60000620 Acc 12/18 ISV Joerns-0095682220-01	840	12	2018	JRNL00201031	12/31/18
CCMIDWST 028 8131 60000620 Acc 12/18 ISV Joerns-0095682131-01	138.96	12	2018	JRNL00201031	12/31/18
CCMIDWST 028 8131 60000620 Acc 11/18 ISV Joerns-0095650469-01	-69.48	12	2018	JRNL00200943	12/31/18
CCMIDWST 028 8131 60000620 Acc 11/18 ISV Joerns-0095650469-01	69.48	11	2018	JRNL00200502	11/30/18
CCMIDWST 028 8131 60000620 Acc 10/18 ISV Joerns-0095608416-01	-56.84	11	2018	JRNL00200405	11/30/18
CCMIDWST 028 8131 60000620 Acc 10/18 ISV Joerns-0095608416-01	56.84	10	2018	JRNL00200087	10/31/18
CCMIDWST 028 8131 60000620 Acc 10/18 ISV Joerns-0095608415-01	-579	11	2018	JRNL00200405	11/30/18
CCMIDWST 028 8131 60000620 Acc 10/18 ISV Joerns-0095608415-01	579	10	2018	JRNL00200087	10/31/18
CCMIDWST 028 8131 60000620 Acc 1/18 ISV Joerns-0095234300-01	-84	2	2018	JRNL00193368	02/28/18
CCMIDWST 028 8131 60000620 Acc 1/18 ISV Joerns-0095234300-01	84	1	2018	JRNL00192655	01/31/18
CCMIDWST 028 6901 60000620 PITNEY BOWES [GLOBAL FINANCIAL] - 028	191.01	12	2018	JRNL00201316	12/31/18
CCMIDWST 028 6901 60000620 PITNEY BOWES [GLOBAL FINANCIAL] - 028	191.01	9	2018	JRNL00199523	09/30/18
CCMIDWST 028 6901 60000620 PITNEY BOWES [GLOBAL FINANCIAL] - 028	32	8	2018	JRNL00198068	08/17/18
CCMIDWST 028 6901 60000620 PITNEY BOWES [GLOBAL FINANCIAL] - 028	191.01	7	2018	JRNL00197794	07/31/18
CCMIDWST 028 6901 60000620 PITNEY BOWES [GLOBAL FINANCIAL] - 028	191.01	5	2018	JRNL00195524	05/25/18
CCMIDWST 028 6901 60000620 PITNEY BOWES [GLOBAL FINANCIAL] - 028	32	2	2018	JRNL00193036	02/26/18
CCMIDWST 028 6901 60000620 PITNEY BOWES [GLOBAL FINANCIAL] - 028	191	1	2018	JRNL00192326	01/31/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	12	2018	JRNL00200920	12/26/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	12	2018	JRNL00198240	12/26/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	12	2018	JRNL00200882	12/21/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	12	2018	JRNL00200880	12/21/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	10	2018	JRNL00200237	10/31/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	10	2018	JRNL00200235	10/31/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	9	2018	JRNL00198240	09/01/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	9	2018	JRNL00198238	09/01/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	8	2018	JRNL00197433	08/03/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	8	2018	JRNL00197429	08/03/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	7	2018	JRNL00196396	07/01/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	7	2018	JRNL00196395	07/01/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	6	2018	JRNL00195585	06/01/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	6	2018	JRNL00195583	06/01/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	5	2018	JRNL00194750	05/02/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	5	2018	JRNL00194749	05/02/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	4	2018	JRNL00194036	04/03/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	4	2018	JRNL00193994	04/01/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	3	2018	JRNL00193672	03/14/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	3	2018	JRNL00193668	03/17/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	2	2018	JRNL00192905	02/17/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	2	2018	JRNL00192907	02/17/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	246.83	1	2018	JRNL00192056	01/17/18
CCMIDWST 028 6901 60000620 HEWLETT-PACKARD FINANCIAL SERVICES - 099	46.87	1	2018	JRNL00192054	01/17/18
CCMIDWST 028 6901 60000620 Acc est HPFS Lease 11/18	-281	12	2018	JRNL00200944	12/31/18
CCMIDWST 028 6901 60000620 Acc est HPFS Lease 11/18	281	11	2018	JRNL00200703	11/30/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	12	2018	JRNL00200966	12/31/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	11	2018	JRNL00200168	11/13/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	10	2018	JRNL00199840	10/31/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	9	2018	JRNL00198842	09/18/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	8	2018	JRNL00198500	08/31/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	7	2018	JRNL00197442	07/31/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	6	2018	JRNL00196273	06/20/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	5	2018	JRNL00195286	05/14/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	4	2018	JRNL00194482	04/16/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	3	2018	JRNL00193827	03/21/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	2	2018	JRNL00192667	02/09/18
CCMIDWST 028 6500 60000620 STEINMANN SERVICE - 028	170	1	2018	JRNL00192198	01/23/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	133.37	12	2018	JRNL00200966	12/31/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	133.37	11	2018	JRNL00200753	11/30/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	133.37	11	2018	JRNL00200424	11/30/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	9	2018	JRNL00199028	09/30/18

CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	8	2018	JRNL00198318	08/31/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	7	2018	JRNL00197336	07/31/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	6	2018	JRNL00196447	06/27/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	5	2018	JRNL00195524	05/25/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	4	2018	JRNL00194840	04/30/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	3	2018	JRNL00193933	03/27/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	119.55	2	2018	JRNL00193086	02/28/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	2	2018	JRNL00193036	02/26/18
CCMIDWST 028 6500 60000620 ECOLAB - 028	130.44	1	2018	JRNL00192280	01/29/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	12	2018	JRNL00200966	12/31/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	10	2018	JRNL00200029	10/31/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	9	2018	JRNL00199266	09/30/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	8	2018	JRNL00198500	08/31/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	7	2018	JRNL00197794	07/31/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	6	2018	JRNL00196819	06/30/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	5	2018	JRNL00195938	05/31/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	4	2018	JRNL00194980	04/30/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	3	2018	JRNL00194141	03/31/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	3	2018	JRNL00193933	03/27/18
CCMIDWST 028 6500 60000620 CULLIGAN WATER CONDITIONING - 028	25	2	2018	JRNL00192667	02/09/18

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. CLASSROOM PORTION: _____</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION: _____</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
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B. EXPENSES

ALLOCATION OF COSTS (d)

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility		Contract	Total
Drop-outs	Completed				
1	Community College Tuition	\$		\$	\$ 0
2	Books and Supplies				0
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)				0
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	\$	0	\$	0
10	SUM OF line 9, col. 1 and 2 (e)	\$	0		

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)	
<b>TOTAL TRAINED</b>	

- (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.)

1	Service	Schedule V Line & Column Reference	2 Staff		3		4 Outside Practitioner (other than consultant)		5	6	7	8
			Units of Service	Cost	Units	Cost	Supplies (Actual or) Allocated	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
1	Licensed Occupational Therapist	V10A	0.00 hrs	\$ 0	5,643	\$ 212,747	\$ 0	5,643	\$ 212,747	1		
2	Licensed Speech and Language Development Therapist	V10A	0.00 hrs	0	2,408	87,086	0	2,408	87,086	2		
3	Licensed Recreational Therapist	V10A	0.00 hrs	0	0	0	0	0	0	3		
4	Licensed Physical Therapist	V10A	0.00 hrs	0	3,394	150,042	0	3,394	150,042	4		
5	Physician Care		visits							5		
6	Dental Care		visits							6		
7	Work Related Program		hrs							7		
8	Habilitation	V39	##### hrs	9,093	0	0	1,781	740	10,874	8		
9	Pharmacy	V39	0.00 # of prescripts	0	0	0	168,774		168,774	9		
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10		
11	Academic Education		hrs							11		
12	Other (specify): <u>LAB/RADIOLOGY</u>	V39	0.00	0	0	0	8,451		8,451	12		
13	Other (specify): <u>BILLABLE SUPPLIES</u>	V39	0.00	0	0	0	23,482		23,482	13		
14	<b>TOTAL</b>			\$ 9,093	11,445	\$ 449,875	\$ 202,488	12,185	\$ 661,456	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 &amp; ID Number Highland Health Care Center

# 0042853

Report Period Beginning: 01/01/18

Ending:

12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18

(last day of reporting year)

This report must be completed even if financial statements are attached.

	1	2	
	Operating	After Consolidation*	
<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,600	\$ 1
2	Cash-Patient Deposits	0	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 868,643 )	1,172,912	3
4	Supply Inventory (priced at )	54,448	4
5	Short-Term Investments	0	5
6	Prepaid Insurance	0	6
7	Other Prepaid Expenses	1,990	7
8	Accounts Receivable (owners or related parties)	0	8
9	Other(specify): <u>Inventories</u>	11,086	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,242,036	\$ 0 10
<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable	0	11
12	Long-Term Investments	0	12
13	Land	0	13
14	Buildings, at Historical Cost	0	14
15	Leasehold Improvements, at Historical Cos	651,672	15
16	Equipment, at Historical Cost	644,382	16
17	Accumulated Depreciation (book methods)	(1,216,369)	17
18	Deferred Charges	0	18
19	Organization & Pre-Operating Costs	0	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	0	20
21	Restricted Funds	0	21
22	Other Long-Term Assets (specify):	0	22
23	Other(specify): <u>Medicare Cost Settlement</u>	130,079	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 209,764	\$ 0 24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,451,800	\$ 0 25

	1	2	
	Operating	After Consolidation*	
<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 56	\$ 26
27	Officer's Accounts Payable	0	27
28	Accounts Payable-Patient Deposits	0	28
29	Short-Term Notes Payable	0	29
30	Accrued Salaries Payable	84,983	30
31	Accrued Taxes Payable (excluding real estate taxes)	62	31
32	Accrued Real Estate Taxes(Sch.IX-B)	0	32
33	Accrued Interest Payable	0	33
34	Deferred Compensation	0	34
35	Federal and State Income Taxes	0	35
<b>Other Current Liabilities(specify):</b>			
36		0	36
37	<u>Intercompany Liability</u>	2,750,804	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,835,905	\$ 0 38
<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	0	39
40	Mortgage Payable	0	40
41	Bonds Payable	0	41
42	Deferred Compensation	0	42
<b>Other Long-Term Liabilities(specify):</b>			
43	<u>QAF &amp; Deferred Rent</u>	(170,504)	43
44		0	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ (170,504)	\$ 0 45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,665,401	\$ 0 46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (1,213,601)	\$ 47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,451,800	\$ 0 48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(740,950)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustment</b>	<b>(27,123)</b>	<b>3</b>
<b>4</b>	<b>Rounding</b>	<b>(1)</b>	<b>4</b>
<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(768,074)</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(445,527)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies	<b>0</b>	<b>8</b>
<b>9</b>	Proceeds from Sale of Stock	<b>0</b>	<b>9</b>
<b>10</b>	Stock Options Exercised	<b>0</b>	<b>10</b>
<b>11</b>	Contributions and Grants	<b>0</b>	<b>11</b>
<b>12</b>	Expenditures for Specific Purposes	<b>0</b>	<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( <b>0</b> )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment	<b>0</b>	<b>14</b>
<b>15</b>	Other (describe) <b>0</b>	<b>0</b>	<b>15</b>
<b>16</b>	Other (describe) <b>0</b>	<b>0</b>	<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(445,527)</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>	<b>0</b>	<b>0</b>	<b>18</b>
<b>19</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>
<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>
<b>22</b>	<b>0</b>	<b>0</b>	<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$ <b>0</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(1,213,601)</b>	<b>24</b> *

\* 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.**

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 4,826,654	1
2	Discounts and Allowances for all Levels	(1,501,571)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,325,083	3
<b>B. Ancillary Revenue</b>			
4	Day Care	0	4
5	Other Care for Outpatients	0	5
6	Therapy	1,767,442	6
7	Oxygen	1,511	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,768,953	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education	0	9
10	Other Government Grants	0	10
11	CNA Training Reimbursements	0	11
12	Gift and Coffee Shop	0	12
13	Barber and Beauty Care	0	13
14	Non-Patient Meals	0	14
15	Telephone, Television and Radic	0	15
16	Rental of Facility Space	0	16
17	Sale of Drugs	162,578	17
18	Sale of Supplies to Non-Patients	0	18
19	Laboratory	2,382	19
20	Radiology and X-Ray	6,228	20
21	Other Medical Services	24,178	21
22	Laundry	0	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 195,366	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	0	24
25	Interest and Other Investment Income***	7,951	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 7,951	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>	0	27
28	<b>AL/IL</b>	0	28
28a	<b>Misc Revenue- Gain/Loss on Sale</b>	1,000	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,000	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,298,353	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	745,189	31
32	Health Care	2,452,452	32
33	General Administration	1,440,655	33
<b>B. Capital Expense</b>			
34	Ownership	684,920	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	211,581	35
36	Provider Participation Fee	209,083	36
<b>D. Other Expenses (specify):</b>			
37		0	37
38		0	38
39		0	39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,743,880	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(445,527)	41
42	<b>Income Taxes</b>	0	42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (445,527)	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 2,284,445	44
45	Private Pay - Net Inpatient Revenue	378,329	45
46	Medicare - Net Inpatient Revenue	1,249,227	46
47	Other-(specify) <b>ALL OTHER SNF/SCF IP REVENUE</b>	1,091,799	47
48	Other-(specify) <b>C/A ANCILLARY ACCOUNTS</b>	(1,678,717)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 3,325,083	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? **Not complete** 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 **Highland Health Care Center**  
 # 0042853  
 XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
 (This schedule must cover the entire reporting period.)

Report Period Beginning: 01/01/18 Ending: 12/31/18

	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	1,632	1,632	\$ 68,176	\$ 41.77	1
2	Assistant Director of Nursing	478	478	18,433	38.56	2
3	Registered Nurses	9,608	10,608	361,582	34.09	3
4	Licensed Practical Nurses	11,383	11,383	311,984	27.41	4
5	CNAs & Orderlies	45,728	45,728	703,464	15.38	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	740	740	9,093	12.29	8
9	Activity Director	2,027	2,027	30,564	15.08	9
10	Activity Assistants	1,524	1,589	24,464	15.40	10
11	Social Service Workers	3,825	3,928	74,017	18.84	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	1,992	1,992	43,328	21.75	13
14	Head Cook	0	0	0		14
15	Cook Helpers/Assistants	13,769	13,893	157,201	11.32	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	2,026	2,053	48,142	23.45	17
18	Housekeepers	8,024	8,148	94,228	11.56	18
19	Laundry	3,695	3,707	37,017	9.99	19
20	Administrator	1,780	1,804	78,888	43.73	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative	0	0	0		22
23	Office Manager	0	0	0		23
24	Clerical	4,038	4,143	59,547	14.37	24
25	Vocational Instruction	0	0	0		25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	0	0	0		28
29	Resident Services Coordinator	0	0	0		29
30	Habilitation Aides (DD Homes)	0	0	0		30
31	Medical Records	1,574	1,582	29,158	18.43	31
32	Other Health Care(specify)	1,736	1,736	52,501	30.24	32
33	Other(specify) <u>Marketing</u>	1,838	1,886	51,899	27.52	33
34	TOTAL (lines 1 - 33)	117,417	119,057	\$ 2,253,686 *	\$ 18.93	34

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	0	\$ 10,383	01-03	35
36	Medical Director	0	30,000	09-03	36
37	Medical Records Consultant	0	0		37
38	Nurse Consultant	0	135	10-03	38
39	Pharmacist Consultant	Monthly	7,741	10-03	39
40	Physical Therapy Consultant	0	150,042	10A-3	40
41	Occupational Therapy Consultant	0	212,747	10A-3	41
42	Respiratory Therapy Consultant	0	0		42
43	Speech Therapy Consultant	0	87,086	10A-3	43
44	Activity Consultant	0	1,511	11-03	44
45	Social Service Consultant	0	1,786	12-03	45
46	Other(specify)	0	0		46
47		0	0		47
48		0	0		48
49	TOTAL (lines 35 - 48)		\$ 501,432		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	108	\$ 7,064	10-03	50
51	Licensed Practical Nurses	2,102	102,473	10-03	51
52	Certified Nurse Assistants/Aides	3,252	79,375	10-03	52
53	TOTAL (lines 50 - 52)	5,462	\$ 188,912		53

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

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	
Terrie Weible	Administrator	0	\$ 19,288	Workers' Compensation Insurance	\$ 75,600	IDPH License Fee	\$ 1,990	
Tanya Rommerskirchen	Administrator	0	51,280	Unemployment Compensation Insurance		Advertising: Employee Recruitment	21,742	
Wayne Rost	Administrator	0	8,320	FICA Taxes	209,874	Health Care Worker Background Check (Indicate # of checks performed _____)		
				Employee Health Insurance	127,918			
				Employee Meals		<b>Dues and Subscriptions</b>	<b>4,647</b>	
				Illinois Municipal Retirement Fund (IMRF)*		<b>License and Permits</b>	<b>2,515</b>	
				Dental Insurance	250			
				Vision Insurance	26			
				Other Employee Benefits	4,019			
				Life Insurance	2,174			
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 78,888					
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 419,861	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 30,894	
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 - Covenant Care California, LLC			\$ 246,806				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 246,806				Seminar Expense	633
C. Professional Services							Entertainment Expense	( )
Vendor/Payee	Type		Amount					
See Attached Schedule	Legal Fees		\$ 2,235	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	\$ 633
Ability Network	Data Processing		947					
National Datacare Corp	Data Processing		2,324					
Pinnacle Quality Insight	Customer Satisfaction		1,928					
SmartLinx Solutions	Labor Management		6,977					
Software Allocation (IT)	Data Processing		15,948					
Verify	Performance Management		2,784					
Nova Voice & Data Systems	Telecommunications		640					
PointClickCare	Data Processing		31,143					
Iron Mountain	Data Processing		3,779					
Clinical Resources	Healthcare Staffing		31,787					
Teldata	Telecommunications		2,886					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 103,378					

\* Attach copy of IMRF notifications

\*\*See instructions.

**PAGE 21 SUPPLEMENTAL - LEGAL FEE DETAIL**

Company	Locn	Dept	Account	Journal_Description	Amount	Month	Year	JournalNumber	ApplyDate	Purpose	(Non)Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	227.75	1	2018	JRNL00192447	01/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	-227.75	1	2018	JRNL00191887	01/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	227.75	2	2018	JRNL00193482	02/28/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	-227.75	2	2018	JRNL00192669	02/28/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	227.75	3	2018	JRNL00194255	03/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	-227.75	3	2018	JRNL00193578	03/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	227.75	4	2018	JRNL00195146	04/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	-227.75	4	2018	JRNL00194378	04/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	227.75	5	2018	JRNL00195848	05/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	-227.75	5	2018	JRNL00195156	05/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 11/17	-227.75	6	2018	JRNL00196038	06/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	12.25	1	2018	JRNL00192447	01/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	-12.25	1	2018	JRNL00191887	01/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	12.25	2	2018	JRNL00193482	02/28/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	-12.25	2	2018	JRNL00192669	02/28/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	12.25	3	2018	JRNL00194255	03/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	-12.25	3	2018	JRNL00193578	03/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	12.25	4	2018	JRNL00195146	04/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	-12.25	4	2018	JRNL00194378	04/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	12.25	5	2018	JRNL00195848	05/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	-12.25	5	2018	JRNL00195156	05/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg 8/17	-12.25	6	2018	JRNL00196038	06/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 12/18	56.2	12	2018	JRNL00201137	12/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 3/18	230.05	3	2018	JRNL00194256	03/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 3/18	230.05	4	2018	JRNL00195146	04/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 3/18	-230.05	4	2018	JRNL00194379	04/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 3/18	230.05	5	2018	JRNL00195848	05/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 3/18	-230.05	5	2018	JRNL00195156	05/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 3/18	-230.05	6	2018	JRNL00196038	06/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 4/18	383.4	4	2018	JRNL00195147	04/30/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 4/18	383.4	5	2018	JRNL00195848	05/31/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 4/18	-383.4	5	2018	JRNL00195157	05/31/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 4/18	-383.4	6	2018	JRNL00196038	06/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 6/18	362.05	6	2018	JRNL00196709	06/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 6/18	-362.05	7	2018	JRNL00196926	07/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 7/18	67.45	7	2018	JRNL00197596	07/31/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 7/18	-67.45	8	2018	JRNL00197791	08/31/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 8/18	595.6	8	2018	JRNL00198427	08/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 8/18	-595.6	9	2018	JRNL00198667	09/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 9/18	471.61	9	2018	JRNL00199291	09/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 9/18	1683.7	9	2018	JRNL00199291	09/30/18	Guardianship	Allowable

**PAGE 21 SUPPLEMENTAL - LEGAL FEE DETAIL**

Company	Locn	Dept	Account	Journal_Description	Amount	Month	Year	JournalNumber	ApplyDate	Purpose	(Non)Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 9/18	-471.61	10	2018	JRNL00199449	10/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	Acr Sandberg Phoenix 9/18	-1683.7	10	2018	JRNL00199449	10/31/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	SANDBERG,PHOENIX & VON GONTARD - 099	383.4	6	2018	JRNL00196400	06/25/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	SANDBERG,PHOENIX & VON GONTARD - 099	230.05	6	2018	JRNL00196588	06/30/18	Guardianship	Allowable
CCMIDWST	028	6901	60000470	SANDBERG,PHOENIX & VON GONTARD - 099	362.05	7	2018	JRNL00197251	07/24/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	SANDBERG,PHOENIX & VON GONTARD - 099	595.6	9	2018	JRNL00198994	09/27/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	SANDBERG,PHOENIX & VON GONTARD - 099	471.61	10	2018	JRNL00199907	10/31/18	Collection	NonAllowable
CCMIDWST	028	6901	60000470	SANDBERG,PHOENIX & VON GONTARD - 099	168.7	10	2018	JRNL00199907	10/31/18	Regulatory	Allowable
CCMIDWST	028	6901	60000470	SANDBERG,PHOENIX & VON GONTARD - 099	207.05	11	2018	JRNL00200484	11/30/18	Regulatory	Allowable
					<b>\$ 2,234.66</b>						

Facility Name &amp; ID Number Highland Health Care Center

# 0042853

Report Period Beginning: 01/01/18

Ending: 12/31/18

## 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. AHCA, IHCA \$5,937
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 20,811 Line 10-02
- (7) Have all costs reported on this form been determined using accounting procedure 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. \$ 209,083  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ \_\_\_\_\_ Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 1
- 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. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees