

Facility Name & ID Number Highland Oaks

0029892 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	742	3,000		3,742	8
9	SNF/PED					9
10	ICF	2,078	10,912		12,990	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,820	13,912		16,732	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.68%

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

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

Guest Meals & Housekeeping Services In Common Area Of Apartment Residents

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

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

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

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

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

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCURAL MODIFIED CASH* CASH*

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

Tax Year: December 31 Fiscal Year: December 31

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	287,745	16,151	4,844	308,740	(3,051)	305,689		305,689		1
2	Food Purchase		142,886		142,886	(1,550)	141,336		141,336		2
3	Housekeeping	96,238	19,558		115,796		115,796		115,796		3
4	Laundry	49,652	8,380		58,032		58,032		58,032		4
5	Heat and Other Utilities			64,319	64,319		64,319		64,319		5
6	Maintenance	69,493	8,456	59,505	137,454		137,454		137,454		6
7	Other (specify):* Waste Removal			9,133	9,133		9,133		9,133		7
8	TOTAL General Services	503,128	195,431	137,801	836,360	(4,601)	831,759		831,759		8
	B. Health Care and Programs										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	1,870,969	106,108	49,596	2,026,673		2,026,673		2,026,673		10
10a	Therapy	51,911			51,911		51,911		51,911		10a
11	Activities	104,463	11,905	2,184	118,552		118,552		118,552		11
12	Social Services	41,836	681	2,232	44,749		44,749		44,749		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,069,179	118,694	60,012	2,247,885		2,247,885		2,247,885		16
	C. General Administration										
17	Administrative	84,231			84,231		84,231		84,231		17
18	Directors Fees										18
19	Professional Services			78,962	78,962		78,962		78,962		19
20	Dues, Fees, Subscriptions & Promotions			12,799	12,799		12,799	(2,376)	10,423		20
21	Clerical & General Office Expenses	75,065	2,844	4,880	82,789		82,789		82,789		21
22	Employee Benefits & Payroll Taxes			558,872	558,872	4,601	563,473		563,473		22
23	Inservice Training & Education			6,030	6,030		6,030		6,030		23
24	Travel and Seminar			9,008	9,008		9,008		9,008		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			59,098	59,098		59,098		59,098		26
27	Other (specify):*										27
28	TOTAL General Administration	159,296	2,844	729,649	891,789	4,601	896,390	(2,376)	894,014		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,731,603	316,969	927,462	3,976,034		3,976,034	(2,376)	3,973,658		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number

Highland Oaks

#0029892

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			279,024	279,024		279,024	(59,824)	219,200			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			1	1		1	(1)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Asset Retirement Loss			4,091	4,091		4,091		4,091			36
37	TOTAL Ownership			283,116	283,116		283,116	(59,825)	223,291			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			128,939	128,939		128,939		128,939			42
43	Other (specify):* Apt Expense/Invest		11,368	102,343	113,711		113,711	(113,711)				43
44	TOTAL Special Cost Centers		11,368	231,282	242,650		242,650	(113,711)	128,939			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,731,603	328,337	1,441,860	4,501,800		4,501,800	(175,912)	4,325,888			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(11,368)	43		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(493)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(495)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(59,331)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(2,376)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(101,849)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (175,912)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (175,912)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' PREPARATION REPORT

Highland Oaks

ID# 0029892

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Apartment Expense	\$ (52,687)	43	1
2	Volunteer Expense	(435)	43	2
3	Rent On Land Paid To Related Party	(1)	34	3
4	Investment Management Fees	(4,004)	43	4
5	Market Depreciation On Investments	(42,682)	43	5
6	Benefit Dinner Expense	(2,040)	43	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(101,849)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	8
B. Health Care and Programs														
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
C. General Administration														
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(2,376)	0	0	0	0	0	0	0	0	0	0	(2,376)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	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):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(2,376)	0	0	0	0	0	0	0	0	0	0	(2,376)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,376)	0	0	0	0	0	0	0	0	0	0	(2,376)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Highland Oaks# 0029892

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(59,824)	0	0	0	0	0	0	0	0	0	0	(59,824)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(1)	0	0	0	0	0	0	0	0	0	0	(1)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(59,825)	0	(59,825)	37									
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	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):*	(113,711)	0	0	0	0	0	0	0	0	0	0	(113,711)	43
44	TOTAL Special Cost Centers	(113,711)	0	(113,711)	44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(175,912)	0	(175,912)	45									

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	<u>34 Land Lease</u>	\$ <u>1</u>	<u>Apostolic Christian Church Of Elgin</u>	<u>100.00%</u>	\$ <u>1</u>	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1			\$ 1	\$ *	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Highland Oaks

0029892

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

VII. RELATED PARTIES (continued)

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

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2018

Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Highland Oaks

0029892

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6		8	9	10									
					Name of Lender	Related**				Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
						YES							NO	Original				Balance
A. Directly Facility Related																		
Long-Term																		
1						\$	\$			\$	1							
2											2							
3											3							
4											4							
5											5							
Working Capital																		
6											6							
7											7							
8											8							
9	TOTAL Facility Related					\$	\$			\$	9							
B. Non-Facility Related*																		
10											10							
11											11							
12											12							
13											13							
14	TOTAL Non-Facility Related					\$	\$			\$	14							
15	TOTALS (line 9+line14)					\$	\$			\$	15							

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Oaks COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0029892

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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 Oaks

0029892

Report Period Beginning:

01/01/2018 Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

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

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

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

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	49		1985	1985	\$ 1,990,264	\$ 49,757	40	\$ 49,757		\$ 1,658,205	4
5			1986	1986	10,064	252	40	252		8,181	5
6			1987	1987	67,246	1,681	40	1,681		52,954	6
7			1988	1988	91,817	2,295	40	2,295		70,005	7
8	1		1999	1999	74,929	1,873	40	1,380	(493)	27,989	8
	Improvement Type**										
9		Building Improvements - Replace Windows & Labor	2005		28,966	724	40	724		9,886	9
10		Building Improvements - Replace Windows & Labor	2006		24,955	624	40	624		7,695	10
11		Building Improvements - Fire Protection System	2011		113,422	4,537	25	4,537		34,783	11
12		Building Improvements - New Activity Room Shell Construction	2011		161,499	4,037	40	4,037		30,954	12
13		Building Improvements - New Activity Room Carpentry & Millwork	2011		120,857	8,057	15	8,057		61,772	13
14		Building Improvements - New Activity Room Aluminum Door:	2011		7,070	354	20	354		2,710	14
15		Building Improvements - New Activity Room Plumbing & Radianl	2011		14,299	953	15	953		7,309	15
16		Building Improvements - New Activity Room Roofing	2011		8,398	839	10	839		6,438	16
17		Building Improvements - New Activity Room Electrical System	2011		62,500	3,472	18	3,472		26,620	17
18		Building Improvements - New Activity Room Painting	2011		12,723		5			12,723	18
19		Building Improvements - New Activity Room Accordion Door	2011		5,892	589	10	589		4,517	19
20		Building Improvements - New Activity Room HVAC System	2011		42,670	2,845	15	2,845		21,809	20
21		Building Improvements - New Activity Room Cabinets	2011		30,808	2,054	15	2,054		15,746	21
22		Land Improvements - General Land Improvement:	1985		21,667		15			21,667	22
23		Land Improvements - General Land Improvement:	1986		4,800		15			4,800	23
24		Land Improvements - General Land Improvement:	1989		2,069		15			2,069	24
25		Land Improvements - General Land Improvement:	1990		590		15			590	25
26		Land Improvements - Court Yard	1992		13,298		15			13,298	26
27		Land Improvements - Front Court Yard	1997		15,126		15			15,126	27
28		Land Improvements - Sidewalk To Parking Lot	2005		5,315	354	15	354		4,754	28
29		Land Improvements - Timber Landscap	2009		4,100	410	10	410		3,827	29
30		Land Improvements - Retaining Walls	2009		7,300	365	20	365		3,376	30
31		Land Improvements - Landscaping & Court Yarc	2010		1,800	180	10	180		1,515	31
32		Land Improvements - Storm Water Structure & Piping For Downspout:	2010		12,477	499	25	499		4,200	32
33		Land Improvements - Concrete Patio Outside New Activity Room:	2011		2,025	135	15	135		1,035	33
34		Land Improvements - Fencing Around New Activity Room Patie	2011		3,018	377	8	377		2,829	34
35		Land Improvements - Landscaping Around New Activity Room Patie	2011		4,560	456	10	456		3,420	35
36		Land Improvements - New Asphalt Driveway & Parking Lot	2012		44,914	5,614	8	5,614		36,961	36

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

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

See Page 12A, Line 70 for total
SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Land Improvements - Concrete Sidewalks At Building Entrance	2012	\$ 9,527	\$ 635	15	\$ 635	\$	\$ 4,181	37
38	Land Improvements - Landscaping At Building's Front Entrance	2012	6,387	639	10	639		4,205	38
39	Land Improvements - Monument Sign	2014	4,950	330	15	330		1,485	39
40	Land Improvements - Parking Lot Sealcoating & Stripping	2014	4,770		2			4,770	40
41	Land Improvements - Storm Line To Pond	2015	14,625	585	25	585		2,096	41
42	Land Improvements - Parking Lot Crack Sealing Project	2016	3,023	1,259	2	1,259		3,023	42
43	Land Improvements - Pavers For Front Drive Area	2017	2,400	120	20	120		210	43
44	Land Improvements - Dumpster Enclosure	2018	5,712	357	8	357		357	44
45	Land Improvements - New Dumpster Area	2018	2,795	93	15	93		93	45
46	Land Improvements - Sewer Line & Excavation	2018	76,661	1,533	25	1,533		1,533	46
47	Land Improvements - Paving Delivery Entrance & Parking Lot	2018	45,000	1,875	8	1,875		1,875	47
48	Land Improvements - Landscaping Master Plan	2018	2,195	37	10	37		37	48
49	Land Improvements - Yard Drainage Pipe Repair	2018	3,690	12	25	12		12	49
50	Building Improvements - General Building Improvements	1987	8,669		20			8,669	50
51	Building Improvements - General Building Improvements	1988	28,461		20			28,461	51
52	Building Improvements - General Building Improvements	1989	500		20			500	52
53	Building Improvements - General Building Improvements	1990	6,091		20			6,091	53
54	Building Improvements - General Building Improvements	1991	6,846		20			6,846	54
55	Building Improvements - Air Conditioner	1992	13,749		20			13,749	55
56	Building Improvements - Light Fixtures	1992	1,331		20			1,331	56
57	Building Improvements - RPZ Valve	1994	885		20			885	57
58	Building Improvements - Patio Door	1998	2,100	26	20	26		2,100	58
59	Building Improvements - Automatic Door	1998	2,029	42	20	42		2,027	59
60	Building Improvements - Garbage Disposal	2000	1,975	99	20	99		1,836	60
61	Building Improvements - Faucets	2001	2,372	119	20	119		2,094	61
62	Building Improvements - Grease Trap	2001	3,769	188	20	188		3,329	62
63	Building Improvements - Door Shades	2001	562	28	20	28		487	63
64	Building Improvements - Damper	2001	710	35	20	35		610	64
65	Building Improvements - Doors For PT Room	2001	600	30	20	30		513	65
66	Building Improvements - Electromagnetic Front Doors	2003	1,717	86	20	86		1,367	66
67	Building Improvements - Air Conditioner	2003	3,100	155	20	155		2,390	67
68	Building Improvements - Fire Dampers	2003	2,160	108	20	108		1,638	68
69	Building Improvements - Steam Table Restoration	2004	3,700	185	20	185		2,760	69
70	TOTAL (lines 4 thru 69)		\$ 3,284,499	\$ 101,909		\$ 101,416	\$ (493)	\$ 2,291,323	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,284,499	\$ 101,909		\$ 101,416	\$ (493)	\$ 2,291,323	1
2	<u>Building Improvements - Hot Water Coil Replacement</u>	2004	3,409	170	20	170		2,528	2
3	<u>Building Improvements - Activity Room Shelving</u>	2004	1,850	92	20	92		1,372	3
4	<u>Building Improvements - Exit Door Alarms at Service Entrance</u>	2004	994	50	20	50		721	4
5	<u>Building Improvements - Smoke Detectors With Office Window</u>	2004	953	48	20	48		679	5
6	<u>Building Improvements - Hot Water Heaters</u>	2005	8,650	432	20	432		6,019	6
7	<u>Building Improvements - Fire Doors</u>	2005	3,230	161	20	161		2,153	7
8	<u>Building Improvements - 3 Wings Security Door Systems</u>	2005	6,600	330	20	330		4,345	8
9	<u>Building Improvements - Duct Detectors</u>	2005	1,167	58	20	58		763	9
10	<u>Building Improvements - Smoke Dampers</u>	2005	4,607	230	20	230		3,014	10
11	<u>Building Improvements - Smoke Detectors</u>	2005	5,159	258	20	258		3,553	11
12	<u>Building Improvements - Elevator Motor</u>	2008	3,846	192	20	192		2,003	12
13	<u>Building Improvements - Generator</u>	2008	2,511		5			2,511	13
14	<u>Building Improvements - Room Doors</u>	2009	8,669	578	15	578		5,635	14
15	<u>Building Improvements - Elevator Pump Motor & Soft Start</u>	2010	5,399	270	20	270		2,385	15
16	<u>Building Improvements - New Tub</u>	2010	14,963	748	20	748		6,609	16
17	<u>Building Improvements - Upgrade Ansul System & Rewire Hood</u>	2010	5,669	567	10	567		4,677	17
18	<u>Building Improvements - Relocate 5 & Furnish 5 A/C Condensing</u>	2010	36,336	2,422	15	2,422		19,985	18
19	<u>Building Improvements - New Activity Room - Sound System</u>	2011	15,382	1,538	10	1,538		11,793	19
20	<u>Building Improvements - New Activity Room - Vinyl Flooring</u>	2011	18,937	1,894	10	1,894		14,519	20
21	<u>Building Improvements - Internal Sewer Line Replacement</u>	2011	9,611	481	20	481		3,604	21
22	<u>Building Improvements - Attic Smoke Walls & Wood Doors</u>	2012	12,000	800	15	800		5,533	22
23	<u>Building Improvements - Sprinkler System Update</u>	2013	3,567	357	10	357		2,081	23
24	<u>Building Improvements - Kitchen A/C & Compressor</u>	2013	13,552	903	15	903		4,969	24
25	<u>Building Improvements - Fire Alarm Panel Replacement</u>	2013	23,000	2,300	10	2,300		12,458	25
26	<u>Building Improvements - Activity Room Automatic Door</u>	2013	5,660	566	10	566		3,019	26
27	<u>Building Improvements - RN Station Leak</u>	2013	4,650	232	20	232		1,221	27
28	<u>Building Improvements - (2) 75-Gallon Commercial Water Heater</u>	2014	10,600	1,060	10	1,060		5,300	28
29	<u>Building Improvements - Mechanical Door Restrictor For Elevator</u>	2014	3,131	313	10	313		1,487	29
30	<u>Building Improvements - Dining Room Update - Carpentry & Mill</u>	2014	13,919	928	15	928		4,330	30
31	<u>Building Improvements - Dining Room Update - Acoustical Ceiling</u>	2014	1,500	187	8	187		875	31
32	<u>Building Improvements - Dining Room Update - Vinyl Tiling Floor</u>	2014	8,346	835	10	835		3,895	32
33	<u>Building Improvements - Dining Room Update - LED Can Lights</u>	2014	5,825	583	10	583		2,718	33
34	TOTAL (lines 1 thru 33)		\$ 3,548,191	\$ 121,492		\$ 120,999	\$ (493)	\$ 2,437,877	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,548,191	\$ 121,492		\$ 120,999	\$ (493)	\$ 2,437,877	1
2	Building Improvements - Admin Office Update - Windows	2014	1,200	31	39	31		131	2
3	Building Improvements - Admin Office Update - Carpentry & Mil	2014	52,599	3,507	15	3,507		14,903	3
4	Building Improvements - Admin Office Update - Acoustical Ceilin	2014	2,528	316	8	316		1,343	4
5	Building Improvements - Admin Office Update - Cabinets	2014	17,044	1,136	15	1,136		4,829	5
6	Building Improvements - Admin Office Update - Counter Tops	2014	10,104	674	15	674		2,863	6
7	Building Improvements - Admin Office Update - Light Fixtures	2014	6,800	680	10	680		2,890	7
8	Building Improvements - Admin Office Update - Carpeting	2014	4,628	926	5	926		3,933	8
9	Building Improvements - Admin Office Update - Wood Doors & F	2014	2,151	143	15	143		609	9
10	Building Improvements - Lobby/Hallway Update - Carpentry & M	2015	75,131	5,009	15	5,009		19,617	10
11	Building Improvements - Lobby/Hallway Update - Fixtures & Ligt	2015	7,500	750	10	750		2,937	11
12	Building Improvements - Lobby/Hallway Update - Textured Paper	2015	3,311	662	5	662		2,594	12
13	Building Improvements - Lobby/Hallway Update - Sprinkler Syste	2015	3,579	143	25	143		561	13
14	Building Improvements - Lobby/Hallway Update - Fireplace	2015	7,148	715	10	715		2,800	14
15	Building Improvements - Lobby/Hallway Update - Acoustical Ceil	2015	6,647	831	8	831		3,254	15
16	Building Improvements - Lobby/Hallway Update - Carpeting	2015	2,063	413	5	413		1,616	16
17	Building Improvements - Lobby/Hallway Update - Ceramic Tiling	2015	6,493	325	20	325		1,272	17
18	Building Improvements - Lobby/Hallway Update - Vinyl Flooring	2015	15,929	1,593	10	1,593		6,239	18
19	Building Improvements - Beauty Shop/Therapy - Vinyl Flooring	2015	4,495	450	10	450		1,761	19
20	Building Improvements - Beauty Shop/Therapy - Carpentry & Mi	2015	6,891	459	15	459		1,799	20
21	Building Improvements - Spa Ceramic Tiling	2015	12,152	608	20	608		2,329	21
22	Building Improvements - Spa Drainage & Plumbing Update	2015	2,750	137	20	137		527	22
23	Building Improvements - Hallway Update - Textured Paper	2015	6,174	1,235	5	1,235		4,528	23
24	Building Improvements - Hallway Update - Acoustical Ceiling	2015	10,072	1,259	8	1,259		4,616	24
25	Building Improvements - Beauty Shop/Therapy Update - Cabinetr	2015	11,093	740	15	740		2,712	25
26	Building Improvements - Hallway Update - Fixtures & Lighting	2015	4,959	496	10	496		1,777	26
27	Building Improvements - Hallway Update - Vinyl Flooring	2015	19,651	1,965	10	1,965		7,041	27
28	Building Improvements - Toilet Replacement Project	2015	1,990	100	20	100		332	28
29	Building Improvements - ADON / Exam Room Updates	2015	15,706	1,047	15	1,047		3,403	29
30	Building Improvements - Desks/Cabinets For SS, Exam Room, Nu	2015	10,724	536	20	536		1,698	30
31	Building Improvements - RN Office / RN Station Updates - Carpel	2015	7,935	529	15	529		1,631	31
32	Building Improvements - RN Office / RN Station Updates - Vinyl I	2015	9,341	934	10	934		2,880	32
33	Building Improvements - Nurse Call System	2015	41,799	8,360	5	8,360		25,776	33
34	TOTAL (lines 1 thru 33)		\$ 3,938,778	\$ 158,201		\$ 157,708	\$ (493)	\$ 2,573,078	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,938,778	\$ 158,201		\$ 157,708	\$ (493)	\$ 2,573,078	1
2	Building Improvements - MPR & Storage Room - Carpentry & M	2015	3,393	226	15	226		679	2
3	Building Improvements - Med & Storage Room - Carpentry & Mi	2016	31,991	2,133	15	2,133		5,687	3
4	Building Improvements - Med & Storage Room - Vinyl Flooring	2016	2,723	272	10	272		726	4
5	Building Improvements - Med & Storage Room - Acoustical Ceilin	2016	4,821	603	8	603		1,607	5
6	Building Improvements - ADON Office Plumbing Updates	2016	1,320	66	20	66		170	6
7	Building Improvements - New Compressor on Main A/C	2016	5,811	387	15	387		968	7
8	Building Improvements - Toilet Replacement Project	2016	5,183	259	20	259		648	8
9	Building Improvements - Resident Room Updates - Vinyl Flooring	2016	7,231	723	10	723		1,808	9
10	Building Improvements - Resident Room Updates - Carpentry & M	2016	6,493	433	15	433		1,082	10
11	Building Improvements - Re-Key Building Locks	2016	3,172	211	15	211		511	11
12	Building Improvements - Hallway & Public Bathrooms - Carpentr	2016	3,410	227	15	227		530	12
13	Building Improvements - DON Office - Carpeting	2016	750	150	5	150		350	13
14	Building Improvements - DON Office - Carpentry & Millwork	2016	3,063	204	15	204		476	14
15	Building Improvements - Hallway & Public Bathrooms - Light Fix	2016	3,505	351	10	351		818	15
16	Building Improvements - New Doors For Dining Room	2016	4,874	325	15	325		731	16
17	Building Improvements - Resident Room Updates - Carpentry & M	2016	10,507	700	15	700		1,518	17
18	Building Improvements - Nurse Breakroom / Bathrooms - Carpen	2016	3,450	230	15	230		479	18
19	Building Improvements - East Spa Ceramic Tiling & Plumbing Up	2017	11,244	562	20	562		1,078	19
20	Building Improvements - Hallway Frames & General Hallway Up	2017	15,629	1,042	15	1,042		1,910	20
21	Building Improvements - Storage Room Updates	2017	1,287	86	15	86		150	21
22	Building Improvements - Resident Rooms - Acoustical Ceilings	2017	3,358	420	8	420		700	22
23	Building Improvements - Resident Rooms - Vinyl Flooring	2017	3,367	337	10	337		561	23
24	Building Improvements - Resident Rooms - Plumbing Updates	2017	3,103	155	20	155		258	24
25	Building Improvements - Resident Rooms - General Updates	2017	10,665	711	15	711		1,185	25
26	Building Improvements - Employee Breakroom - Carpeting	2017	7,472	1,494	5	1,494		2,366	26
27	Building Improvements - Employee Breakroom - General Updates	2017	12,524	835	15	835		1,322	27
28	Building Improvements - Attic Insulation Spray Foam	2017	6,839	456	15	456		684	28
29	Building Improvements - Air Conditioner Line Improvements	2017	3,772	189	20	189		267	29
30	Building Improvements - Activity Office - Carpentry & Millwork	2017	3,018	201	15	201		268	30
31	Building Improvements - Activity Office - Carpeting	2017	415	83	5	83		111	31
32	Building Improvements - Activity Office - Acoustical Ceiling	2017	560	70	8	70		93	32
33	Building Improvements - Dietary Office - Carpeting	2017	715	143	5	143		179	33
34	TOTAL (lines 1 thru 33)		\$ 4,124,443	\$ 172,485		\$ 171,992	\$ (493)	\$ 2,602,998	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 4,124,443	\$ 172,485		\$ 171,992	\$ (493)	\$ 2,602,998	1
2	Building Improvements - Dietary Office - Acoustical Ceiling	2017	959	120	8	120		150	2
3	Building Improvements - Watts Tempering Valve For Water Heat	2017	2,895	290	10	290		362	3
4	Building Improvements - Dining Room Wall Coverings	2017	5,905	394	15	394		426	4
5	Building Improvements - Exterior Door / Parking Lot LED Lights	2018	2,949	123	18	123		123	5
6	Building Improvements - Resident Storage Room - Carpentry & M	2018	2,272	76	15	76		76	6
7	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	3,583	224	8	224		224	7
8	Building Improvements - Resident Rooms - Vinyl Flooring	2018	10,962	548	10	548		548	8
9	Building Improvements - Resident Rooms - General Updates	2018	13,732	458	15	458		458	9
10	Building Improvements - Basement Laundry - Carpentry & Millw	2018	8,660	241	15	241		241	10
11	Building Improvements - Basement Laundry - Plumbing Updates	2018	6,810	142	20	142		142	11
12	Building Improvements - Resident Rooms - General Updates	2018	31,815	354	15	354		354	12
13	Building Improvements - Resident Rooms - Vinyl Flooring	2018	23,281	388	10	388		388	13
14	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	2,722	57	8	57		57	14
15	Building Improvements - Front Door & Patio Door Alarms	2018	10,017	83	10	83		83	15
16	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	5,468		8				16
17	Building Improvements - Resident Rooms - General Updates	2018	11,991		15				17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,268,464	\$ 175,983		\$ 175,490	\$ (493)	\$ 2,606,630	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 377,041	\$ 38,394	\$ 38,394	\$	/7/8/10/12/15	\$ 144,753	71
72	Current Year Purchases	93,470	5,316	5,316		3/5/10/12/15	5,316	72
73	Fully Depreciated Assets	232,589				3/5/2010	232,589	73
74								74
75	TOTALS	\$ 703,100	\$ 43,710	\$ 43,710	\$		\$ 382,658	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,007,891	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 219,693	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 219,200	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (493)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,025,615	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Apartments-86/91/99/06/09	\$ 976,558	\$ 24,414	\$ 702,180	86
87	Land Improvements-86/90/91/12/14	85,883	1,439	83,894	87
88	Equipment-86/90/91/96/98/06/14/17/18	56,300	5,374	26,198	88
89	Building Improvements-99-03/07-18	367,066	28,104	139,426	89
90	Van-30% Non-Care Related-2006	15,569		15,569	90
91	TOTALS	\$ 1,501,376	\$ 59,331	\$ 967,267	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

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

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

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

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

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

15. Is Movable equipment rental included in building rental? _____

YES NO

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

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$		\$	\$		\$	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 384,988	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 143,055)	244,920		3
4	Supply Inventory (priced at cost)	25,981		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due From Insurance & Services</u>	62,156		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 718,045	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	266,451		12
13	Land			13
14	Buildings, at Historical Cost	5,697,971		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	811,296		16
17	Accumulated Depreciation (book methods)	(4,001,264)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Equity In Insurance Groups</u>	168,399		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,942,853	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,660,898	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 433,868	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	207,550		30
31	Accrued Taxes Payable (excluding real estate taxes)	7,883		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	65,852		34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 715,153	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Security Deposits</u>	13,500		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 13,500	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 728,653	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,932,245	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,660,898	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,114,216	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,114,216	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(181,971)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (181,971)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,932,245	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

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

1			
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,229,311	1
2	Discounts and Allowances for all Levels	(480,862)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,748,449	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	14,589	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	7,060	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 21,649	23
D. Non-Operating Revenue			
24	Contributions	253,691	24
25	Interest and Other Investment Income***	11,321	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 265,012	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenues	284,719	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 284,719	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,319,829	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	836,360	31
32	Health Care	2,247,885	32
33	General Administration	891,789	33
B. Capital Expense			
34	Ownership	283,116	34
C. Ancillary Expense			
35	Special Cost Centers	113,711	35
36	Provider Participation Fee	128,939	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,501,800	40
41	Income before Income Taxes (line 30 minus line 40)**	(181,971)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (181,971)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 454,891	44
45	Private Pay - Net Inpatient Revenue	3,293,558	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,748,449	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,928	2,080	\$ 96,189	\$ 46.24	1
2	Assistant Director of Nursing	2,212	2,080	86,029	41.36	2
3	Registered Nurses	17,075	18,575	567,141	30.53	3
4	Licensed Practical Nurses	7,864	8,571	253,862	29.62	4
5	CNAs & Orderlies	54,959	58,575	824,943	14.08	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,070	3,268	51,911	15.88	8
9	Activity Director	1,697	1,814	31,759	17.51	9
10	Activity Assistants	5,510	5,816	72,704	12.50	10
11	Social Service Workers	1,610	1,737	41,836	24.09	11
12	Dietician					12
13	Food Service Supervisor	1,885	2,080	55,266	26.57	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,182	15,402	232,479	15.09	15
16	Dishwashers					16
17	Maintenance Workers	1,899	2,222	69,493	31.27	17
18	Housekeepers	7,589	8,106	96,238	11.87	18
19	Laundry	2,714	2,945	49,652	16.86	19
20	Administrator	1,829	1,829	84,231	46.05	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,163	2,240	50,078	22.36	23
24	Clerical	1,546	1,620	24,987	15.42	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Nursing Secretary</u>	2,040	2,176	42,805	19.67	33
34	TOTAL (lines 1 - 33)	131,772	141,136	\$ 2,731,603 *	\$ 19.35	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	99	\$ 4,844	1-3	35
36	Medical Director	180	6,000	9-3	36
37	Medical Records Consultant	13	911	10-3	37
38	Nurse Consultant	240	20,000	10-3	38
39	Pharmacist Consultant	96	1,800	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	40	2,184	11-3	44
45	Social Service Consultant	24	2,232	12-3	45
46	Other(specify)				46
47	<u>Dental Consultant</u>	8	760	10-3	47
48					48
49	TOTAL (lines 35 - 48)	699	\$ 38,731		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$	50	
51	Licensed Practical Nurses			51	
52	Certified Nurse Assistants/Aides	500	12,387	10-3	52
53	TOTAL (lines 50 - 52)	500	\$ 12,387		53

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number **Highland Oaks**

0029892

Report Period Beginning: **01/01/2018**

Ending: **12/31/2018**

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Matthew J. Kinsinger	Administrator	0%	\$ 84,231	Workers' Compensation Insurance	\$ 64,744	IDPH License Fee	\$ 3,980		
				Unemployment Compensation Insurance		Advertising: Employee Recruitment			
				FICA Taxes	201,206	Health Care Worker Background Check			
				Employee Health Insurance	197,135	(Indicate # of checks performed <u>25</u>)			
				Employee Meals	4,601	Patient Background Checks <u>29</u>	300		
				Illinois Municipal Retirement Fund (IMRF)*		Dues / Subscriptions / Memberships	1,022		
				Employee Life Insurance	2,117	Trade Associations / Treasury Department	4,259		
				Employee Pension Expense	65,852	City of Elgin / Secretary of State Licenses	862		
				Employee Health Services	325	Advertising	2,376		
				Employee Relations	20,981				
				Employee Physicals and Hiring	6,512				
						Less: Public Relations Expense	()		
						Non-allowable advertising	(2,376)		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 84,231	TOTAL (agree to Schedule V, line 22, col.8)		\$ 563,473	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 10,423
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
							Out-of-State Travel	\$	
							In-State Travel		
							Vehicle Expense	618	
							Seminar Expense	8,390	
							Entertainment Expense	()	
							(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	TOTAL	\$ 9,008	
C. Professional Services									
Vendor/Payee	Type		Amount						
Porte Brown, LLC	CPA, Cost Report, 990, Acct		\$ 31,905						
Polsinelli, PC	General Legal Matters		4,502						
Lighthouse / American United Life	Compliance & Pension Reporting		800						
MCC Technology	Network Support & Monitoring		12,295						
Konica Minolta	Copier Service & Support		4,346						
OnShift	Scheduling Service		4,320						
Paylocity	Payroll Processing		20,794						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 78,962						

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name & ID Number **Highland Oaks**# **0029892**Report Period Beginning: **01/01/2018**Ending: **12/31/2018****XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. Leading Age Illinois - \$4,169
- (3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 9
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 42,896 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 128,939
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? YES If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? YES For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 4,601 Has any meal income been offset against related costs? NO Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? YES
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES
g. **Does the facility transport residents to and from day training? NO**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. YES
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' PREPARATION REPORT

Page 3, Schedule V, Line 7, Other

Expenses related to removal of general waste	<u>\$ 9,133</u>
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Page 4, Schedule V, Line 36, Other

Loss On Retirement of Assets	<u>\$ 4,091</u>
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Page 4, Schedule V, Line 43, Other Expenses

Apartment Expense	\$ 52,687
Market Depreciation On Investments	42,682
Non-Resident Meal Costs	11,368
Investment Management Fees	4,004
Benefit Dinner Costs	2,040
Miscellaneous Non-Operating Expense (Sales Tax)	495
Volunteer Expense	<u>435</u>

Column 4 Total	113,711
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Apartment Expense - Page 5A - Non-Allowable Expense	(52,687)
Market Depreciation On Investments - Page 5A - Non-Allowable Expense	(42,682)
Non-Resident Meal Costs - Page 5 - Non-Allowable Expense	(11,368)
Investment Management Fees - Page 5A - Non-Allowable Expense	(4,004)
Benefit Dinner Costs - Page 5A - Non-Allowable Expense	(2,040)
Miscellaneous Non-Operating Expense (Sales Tax) - Page 5 - Non-Allowable Expen:	(495)
Volunteer Expense - Page 5A - Non-Allowable Expense	<u>(435)</u>

Column 8, Adjusted Total	<u>\$ -</u>
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Pages 3 & 4, Schedule V, Column 5 Reclassifications

Reclassify Staff Meals <u>From</u> Line 1, Dietary Wages & Supplies	\$ (3,051)
Reclassify Staff Meals <u>From</u> Line 2, Meal Costs	(1,550)
Reclassify Staff Meals <u>To</u> Line 22, Employee Benefits	<u>4,601</u>

Net Effect Of All Reclassifications	<u>\$ -</u>
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Page 19, Schedule XVII, Line 25, Interest Income

Interest income was not offset against interest expense, as there was no interest expense incurred during 2018.

Page 19, Schedule XVII, Line 28, Other Revenues

Apartment Income	\$ 259,800
Market Appreciation On Investments	21,885
Miscellaneous Non-Operating Income	2,974
Miscellaneous Operating Income	<u>60</u>
	<u>\$ 284,719</u>

Notes:

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

Page 21, Schedule XIX, Section C, Legal Expense

Invoice Date	Payee	Service Description	Allowable Amount
1/2/2018	Polsinelli PC	Employee Lawsuit Against Medical Company & Work Comp Claim	\$ 3,825
8/13/2018	Polsinelli PC	Employee Lawsuit Against Medical Company & Work Comp Claim	<u>677</u>
			<u>\$ 4,502</u>

Page 21, Schedule XIX, Section D, Pension Expense

Pension Costs For Owners and Related Parties	\$ -
Pension Costs For All Other Employees	<u>65,852</u>
	<u>\$ 65,852</u>

Note - 48 employees received pension contributions for year 2018.

Attachment to Page 15, Schedule XIII

Nurse assistants were not trained in Basic Nurse Assistant courses during the reporting period due to our policy to hire nursing assistants who are currently enrolled in a Basic Nurse Assistant Training program or are already listed on the Illinois Nurse Assistant Registry. Our facility had 29 nurse assistants leave employment during 2018 and all replacements met the above requirement.

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

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

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

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

2018 Board of Directors and Officers:

Sam Bachtold, President	9974 Tybow Trail, Roscoe, IL 61073
Chad Heiniger, Vice-President	39W680 McDonald Road, Elgin, IL 60124
Betty Schlatter, Secretary	712 Carpenter Avenue, Oak Park, IL 60304
Matt Schambach, Treasurer	8701 S. Rood Road, Kingston, IL 60145
Keith Leman	648 Darlington, Crystal Lake, IL 60014
Otto Klein	38W573 Bittersweet Lane, Elgin, IL 60124
Tom Schifferer	365 N. South Elgin Boulevard, South Elgin, IL 60177

Matt Schambach, Treasurer, also provided monthly accounting and consulting services to the home during 2018. These services were paid to Porte Brown, LLC, the employer of Matt Schambach.

2018 Cost Report

Seminar Expense (Support for Page 21, Section G)

Facility # 0029892

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Neuman, Kathy	Director of Nursing	02/13/18	Oak Lawn	IL	Managing Challenging Behaviors	PESI	\$ 200
Neuman, Kathy	Director of Nursing	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Sneed, Susan	Assistant Director of Nursing	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Samples, Angela	RN	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Wolff, Katerina	RN	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Rose, Lauren	RN	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Neuman, Kathy	Director of Nursing	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 240
Sneed, Susan	Assistant Director of Nursing	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 240
Samples, Angela	RN	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 240
Wolff, Katerina	RN	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 240
Rose, Lauren	RN	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 240
Neuman, Kathy	Director of Nursing	08/01/18	Skokie	IL	Infection Control, Antibiotic Stewardship, QAPI	HCCI/IL Council on LTC	\$ 175
Sneed, Susan	Assistant Director of Nursing	08/01/18	Skokie	IL	Infection Control, Antibiotic Stewardship, QAPI	HCCI/IL Council on LTC	\$ 175
Hagerman, Gretchen	RN	09/18/18	Schaumburg	IL	MDS 3.0/RAI User Manual	HIN	\$ 199
Hagerman, Gretchen	RN	09/18/18	Schaumburg	IL	MDS 3.0/RAI User Manual	HIN	\$ 17
Neuman, Kathy	Director of Nursing	10/10/18	McHenry	IL	Dementia Conference	Elderwerks	\$ 75
Sneed, Susan	Assistant Director of Nursing	10/10/18	McHenry	IL	Dementia Conference	Elderwerks	\$ 75
Neuman, Kathy	Director of Nursing	10/16/18	St. Charles	IL	Elder Abuse	Elderwerks	\$ 10
Weiby, Tiffany	LPN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Paxton, Alison	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Wheatley, Tamara	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Samples, Angela	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Sneed, Susan	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Schuman, Darlene	LPN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Mayhew, Merlita	LPN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Koga, Mary	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Aguayo, Karina	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 16
Del Fiacco, Katerina	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 15
DeMaertelaere, Lauren	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 15
Espinosa, Romeo	LPN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 15

2018 Cost Report

Seminar Expense (Support for Page 21, Section G)

Facility # 0029892

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Neuman, Kathy	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 15
LaFollette, Karen	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 15
Sauer, Tonya	RN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 15
Groebli, Nicole	LPN	10/24/18	Elgin	IL	Respiratory In-Service	PEL/VIP	\$ 15
Espinosa, Romeo	LPN	10/25/18	Elgin	IL	Webinar	LSN	\$ 25
Kotschi, Angie	Social Services Director	10/25/18	Elgin	IL	Webinar	LSN	\$ 25
Kotschi, Angie	Social Services Director	02/13/18	Oak Lawn	IL	Managing Challenging Behaviors	PESI	\$ 200
Kotschi, Angie	Social Services Director	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Kotschi, Angie	Social Services Director	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 240
Kotschi, Angie	Social Services Director	10/10/18	McHenry	IL	Dementia Conference	Elderwerks	\$ 75
Steffen, Carol	Activity Director	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
DiGrazia, Daniel	Activity Assistant	06/04/18	Online	IL	Illinois Food Handler Card	eFoodCard	\$ 8
Steffen, Carol	Activity Director	07/10/18	Elgin	IL	Certified Dementia Course	Elderwerks	\$ 185
Steffen, Carol	Activity Director	07/18/18	Online	IL	Montessori Course	Montessori School	\$ 285
Steffen, Carol	Activity Director	07/26/18	Online	IL	Cognition Certification	Activity Connection	\$ 400
Steffen, Carol	Activity Director	08/01/18	Elgin	IL	Activity Professionals	Fox River Activity Professional Association	\$ 50
Vanagas, Grace	Activity Assistant	08/08/18	Online	IL	Illinois Food Handler Card	eFoodCard	\$ 8
McCann, Erin	Activity Assistant	08/10/18	Online	IL	Illinois Food Handler Card	eFoodCard	\$ 8
Steffen, Carol	Activity Director	10/25/18	Elgin	IL	Webinar	LSN	\$ 25
Ritchey, Gary	Food Service Director	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Kinsinger, Matt	Administrator	10/25/18	Elgin	IL	Webinar	LSN	\$ 25
Kinsinger, Matt	Administrator	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Kellenberger, Diana	Business Manager	04/17/18-04/19/18	Schaumburg	IL	Leading Age Expo	Leading Age	\$ 349
Kinsinger, Matt	Administrator	05/22/18-05/23/18	Springfield	IL	Assisted Living Bootcamp	Leading Age	\$ 325
Kinsinger, Matt	Administrator	05/22/18	Springfield	IL	Assisted Living Bootcamp	Leading Age	\$ 168
Kellenberger, Diana	Business Manager	05/22/18-05/23/18	Springfield	IL	Assisted Living Bootcamp	Leading Age	\$ 295
Kellenberger, Diana	Business Manager	05/22/18	Springfield	IL	Assisted Living Bootcamp	Leading Age	\$ 168
Kinsinger, Matt	Administrator	10/16/18	St. Charles	IL	Elder Abuse	Elderwerks	\$ 10

\$ 8,390