



Facility Name & ID Number Hillcrest Retirement Village

# 0030312 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>57</u>	Skilled (SNF)	<u>57</u>	<u>20,805</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>87</u>	Intermediate (ICF)	<u>87</u>	<u>31,755</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>144</u>	TOTALS	<u>144</u>	<u>52,560</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF		<u>4,824</u>	<u>6,181</u>	<u>11,005</u>	8
9	SNF/PED					9
10	ICF	<u>33,713</u>			<u>33,713</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>33,713</u>	<u>4,824</u>	<u>6,181</u>	<u>44,718</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.08%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

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

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

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

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

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 11/29/1985 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 41 and days of care provided 2,889

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 Hillcrest Retirement Village # 0030312 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	432,109	55,703	12,004	499,816		499,816		499,816		1
2	Food Purchase		349,668		349,668	(37,942)	311,726	(1,247)	310,479		2
3	Housekeeping	278,717	30,202		308,919		308,919		308,919		3
4	Laundry	148,884	1,840		150,724		150,724		150,724		4
5	Heat and Other Utilities			105,994	105,994		105,994	(3,368)	102,626		5
6	Maintenance	50,189	30,245	130,011	210,445		210,445	(50,298)	160,147		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>909,899</b>	<b>467,658</b>	<b>248,009</b>	<b>1,625,566</b>	<b>(37,942)</b>	<b>1,587,624</b>	<b>(54,913)</b>	<b>1,532,711</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			29,833	29,833		29,833		29,833		9
10	Nursing and Medical Records	2,680,075	306,045	48,768	3,034,888		3,034,888		3,034,888		10
10a	Therapy	251,455		1,500	252,955		252,955		252,955		10a
11	Activities	215,171	7,819	5,000	227,990		227,990		227,990		11
12	Social Services	196,079			196,079		196,079		196,079		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>3,342,780</b>	<b>313,864</b>	<b>85,101</b>	<b>3,741,745</b>		<b>3,741,745</b>		<b>3,741,745</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	216,254		204,000	420,254		420,254	(48,167)	372,087		17
18	Directors Fees										18
19	Professional Services			167,529	167,529		167,529	(8,602)	158,927		19
20	Dues, Fees, Subscriptions & Promotions			233,642	233,642		233,642	(169,475)	64,167		20
21	Clerical & General Office Expenses	198,631	1,685	467,660	667,976		667,976	(358,495)	309,481		21
22	Employee Benefits & Payroll Taxes			813,098	813,098	37,942	851,040	(35,576)	815,464		22
23	Inservice Training & Education										23
24	Travel and Seminar			29,408	29,408		29,408	(17,711)	11,697		24
25	Other Admin. Staff Transportation			685	685		685		685		25
26	Insurance-Prop.Liab.Malpractice			129,099	129,099		129,099	12,002	141,101		26
27	Other (specify):*							23,152	23,152		27
28	<b>TOTAL General Administration</b>	<b>414,885</b>	<b>1,685</b>	<b>2,045,121</b>	<b>2,461,691</b>	<b>37,942</b>	<b>2,499,633</b>	<b>(602,872)</b>	<b>1,896,760</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>4,667,564</b>	<b>783,207</b>	<b>2,378,231</b>	<b>7,829,002</b>		<b>7,829,002</b>	<b>(657,785)</b>	<b>7,171,217</b>		<b>29</b>

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

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

Facility Name &amp; ID Number

Hillcrest Retirement Village

#0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

## 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			47,572	47,572		47,572	94,346	141,918			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			5,734	5,734		5,734	202,563	208,297			32
33	Real Estate Taxes							95,317	95,317			33
34	Rent-Facility & Grounds			552,000	552,000		552,000	(533,794)	18,206			34
35	Rent-Equipment & Vehicles			11,865	11,865		11,865	678	12,543			35
36	Other (specify):*							35,005	35,005			36
37	<b>TOTAL Ownership</b>			617,171	617,171		617,171	(105,885)	511,286			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		128,222	394,052	522,274		522,274		522,274			39
40	Barber and Beauty Shops	8,533			8,533		8,533		8,533			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			371,585	371,585		371,585		371,585			42
43	Other (specify):*			12,382	12,382		12,382	(12,382)				43
44	<b>TOTAL Special Cost Centers</b>	8,533	128,222	778,019	914,774		914,774	(12,382)	902,392			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,676,097	911,429	3,773,421	9,360,947		9,360,947	(776,052)	8,584,895			45

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



Hillcrest Retirement Village

ID# 0030312

Report Period Beginning: 01/01/18

Ending: 12/31/18

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Bank Charges	\$ (22,447)	21	1
2	Vending Income	(871)	02	2
3	Non Allowable Expense	(12,382)	43	3
4	Non Allowable Expense	(7,447)	21	4
5	Bldg Co - Amortization	(6,371)	36	5
6	Bldg Co - Accounting	(9,300)	19	6
7	Bldg Co - Franchise Taxes	(75)	21	7
8	Non Allowable Seminar	(17,711)	24	8
9	Capitalized R&M	(50,298)	06	9
10	Non Allowable Legal	(8,602)	19	10
11	PAC Dues	(10,078)	20	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
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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	<b>Total</b>	(145,582)		49



## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Hillcrest Retirement Village

# 0030312

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(1,247)											(1,247)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(3,831)		463									(3,368)	5
6	Maintenance	(50,298)											(50,298)	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(55,376)</b>		<b>463</b>									<b>(54,913)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>													<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(36,000)	(85,500)	(42,167)	115,500						(48,167)	17
18	Directors Fees													18
19	Professional Services	(17,902)	9,300										(8,602)	19
20	Fees, Subscriptions & Promotions	(169,475)											(169,475)	20
21	Clerical & General Office Expenses	(363,493)	75	4,923									(358,495)	21
22	Employee Benefits & Payroll Taxes	(11,576)		(24,000)									(35,576)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(17,711)											(17,711)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice		11,743	259									12,002	26
27	Other (specify):*			10,025	5,633	7,494							23,152	27
28	<b>TOTAL General Administration</b>	<b>(580,157)</b>	<b>21,118</b>	<b>(44,793)</b>	<b>(79,867)</b>	<b>(34,673)</b>	<b>115,500</b>						<b>(602,872)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(635,533)</b>	<b>21,118</b>	<b>(44,330)</b>	<b>(79,867)</b>	<b>(34,673)</b>	<b>115,500</b>						<b>(657,785)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Hillcrest Retirement Village # 0030312 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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	(1,860)	96,181	25									94,346	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(9,869)	212,432										202,563	32
33	Real Estate Taxes		95,317										95,317	33
34	Rent-Facility & Grounds		(552,000)	18,206									(533,794)	34
35	Rent-Equipment & Vehicles			678									678	35
36	Other (specify):*	(6,371)	41,376										35,005	36
37	<b>TOTAL Ownership</b>	<b>(18,100)</b>	<b>(106,694)</b>	<b>18,909</b>									<b>(105,885)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(12,382)											(12,382)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(12,382)</b>											<b>(12,382)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(666,015)</b>	<b>(85,576)</b>	<b>(25,421)</b>	<b>(79,867)</b>	<b>(34,673)</b>	<b>115,500</b>						<b>(776,052)</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 6-Supplemental		See 6-Supplemental		See 6-Supplemental		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 552,000	Hillcrest Development, LLC		\$	(552,000)	1
2	V	36 Amortization		Hillcrest Development, LLC		6,371	6,371	2
3	V	33 Real Estate Taxes - Lots		Hillcrest Development, LLC		10,996	10,996	3
4	V	33 Real Estate Taxes		Hillcrest Development, LLC		84,321	84,321	4
5	V	21 Taxes - Franchise		Hillcrest Development, LLC		75	75	5
6	V	19 Accounting Fees		Hillcrest Development, LLC		9,300	9,300	6
7	V	30 Depreciation		Hillcrest Development, LLC		96,181	96,181	7
8	V	26 Insurance		Hillcrest Development, LLC		11,743	11,743	8
9	V	36 MIP Expense		Hillcrest Development, LLC		35,005	35,005	9
10	V	32 Interest Expense on HUD MR		Hillcrest Development, LLC		213,007	213,007	10
11	V	32 Interest Income	575	Hillcrest Development, LLC			(575)	11
12	V							12
13	V							13
14	Total		\$ 552,575			\$ 466,999	\$ * (85,576)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5 UTILITIES	\$	A.H.B. D/B/A ABH MANAGEMENT		\$ 463	\$ 463	15
16	V	21 CLERICAL AND GENERAL		A.H.B. D/B/A ABH MANAGEMENT		4,923	4,923	16
17	V	26 INSURANCE		A.H.B. D/B/A ABH MANAGEMENT		259	259	17
18	V	30 DEPRECIATION		A.H.B. D/B/A ABH MANAGEMENT		25	25	18
19	V	34 RENT		A.H.B. D/B/A ABH MANAGEMENT		18,206	18,206	19
20	V	35 EQUIPMENT RENT		A.H.B. D/B/A ABH MANAGEMENT		678	678	20
21	V	27 EMP. BEN.-DIRECT ALLOC.		A.H.B. D/B/A ABH MANAGEMENT		10,025	10,025	21
22	V							22
23	V	22 HOME OFFICE BENEFITS	24,000	A.H.B. D/B/A ABH MANAGEMENT			(24,000)	23
24	V	17 HOME OFFICE EXPENSE	36,000	A.H.B. D/B/A ABH MANAGEMENT			(36,000)	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		\$ 60,000			\$ 34,579	\$ * (25,421)	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 ADMIN. - KARLA BISHOP	\$	KARLA BISHOP, INC.		\$ 62,500	\$ 62,500	15
16	V	27 EMPLOYEE BENEFITS		KARLA BISHOP, INC.		5,633	5,633	16
17	V							17
18	V	17 MANAGEMENT FEES	148,000	KARLA BISHOP, INC.			(148,000)	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		\$ 148,000			\$ 68,133	\$ * (79,867)	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 ADMIN. - E. ROSENBAUM	\$	HEALTH RESOURCE, INC.		\$ 83,333	\$ 83,333	15
16	V	27 EMPLOYEE BENEFITS		HEALTH RESOURCE, INC.		7,494	7,494	16
17	V							17
18	V	17 MANAGEMENT FEES	125,500	HEALTH RESOURCE, INC.			(125,500)	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		\$ 125,500			\$ 90,827	\$ * (34,673)	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	Management Fee- K. Bishop	\$	Hillcrest Consulting LLC		\$ 148,000	\$ 148,000	15
16	V	17	Management Fee- Health Resource		Hillcrest Consulting LLC		125,500	125,500	16
17	V	17	Management Fee - A. Rosenbaum		Hillcrest Consulting LLC		10,000	10,000	17
18	V								18
19	V	17	Management Fee	168,000	Hillcrest Consulting LLC			(168,000)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 168,000			\$ 283,500	\$ * 115,500	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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





Facility Name & ID Number Hillcrest Retirement Village # 0030312 Report Period Beginning: 01/01/18 Ending: 12/31/18

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Alan Rosenbaum	Administrator	Administrative	0	See Attached	50	100.00%	Sal,Mgmt Fee	\$ 226,254	17-01,17-07	1
2	Karla Bishop	President	Administrative	32.50%	See Attached	10	25.00%	Alloc-Admin	62,500	17-07	2
3	Earl Rosenbaum	Vice President	Administrative	0	See Attached	15	33.33%	Alloc-Admin	83,333	17-07	3
4	Michelle Rosenbaum	Relative	Clerical	0	None	40	100.00%	Salary	47,160	21-07	4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 419,247		13

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

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312 Report Period Beginning: 01/01/18 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 \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	PATIENT DAYS	130,126	3	\$ 1,347	\$ 44,718	\$ 463	1
2	21	CLERICAL AND GENERAL	PATIENT DAYS	130,126	3	14,327	44,718	4,923	2
3	26	INSURANCE	PATIENT DAYS	130,126	3	753	44,718	259	3
4	30	DEPRECIATION	PATIENT DAYS	130,126	3	72	44,718	25	4
5	34	RENT	PATIENT DAYS	130,126	3	52,978	44,718	18,206	5
6	35	EQUIPMENT RENT	PATIENT DAYS	130,126	3	1,973	44,718	678	6
7	27	EMP. BEN.-DIRECT ALLOC.	DIRECT		1	10,025		10,025	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					\$ 81,475	\$	\$ 34,579	25

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

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 KARLA BISHOP, INC.  
 Street Address 271 RIVERS DRIVE  
 City / State / Zip Code LAKE BLUFF, IL. 60044  
 Phone Number ( 847) 432-7262  
 Fax Number ( 847) 432-6095

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - KARLA BISHOP	AVG. HOURS WORKED 40	3	\$ 250,000	\$ 250,000	10	\$ 62,500	1
2	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED 40	3	22,530		10	5,633	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				\$ 272,530	\$ 250,000		\$ 68,133	25

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

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

HEALTH RESOURCE, INC.

Street Address

P.O. BOX 1275

City / State / Zip Code

HIGHLAND PARK, IL. 60035

Phone Number

( 847) 432-7262

Fax Number

( 847) 432-6095

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - E. ROSENBAUM	AVG. HOURS WORKED 45	3	\$ 250,000	\$ 250,000	15	\$ 83,333	1
2	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED 45	3	22,481		15	7,494	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				\$ 272,481	\$ 250,000		\$ 90,827	25

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Hillcrest Consulting LLC

Street Address

1740 N. Circuit Drive

City / State / Zip Code

Round Lake Beach, IL 60073

Phone Number

( 847) 432-7262

Fax Number

( )

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	Management Fee- K. Bishop			\$	\$		\$ 148,000	1
2	17	Management Fee- Health Resource						125,500	2
3	17	Management Fee - A. Rosenbaum						10,000	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 283,500	25

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

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 \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

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 \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

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 \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

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 Hillcrest Retirement Village

# 0030312

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 \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number

Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	HUD Mortgage		X	Mortgage			\$	\$ 5,352,898			\$	213,007						
2																		
3																		
4																		
5																		
<b>Working Capital</b>																		
6	Lake Forest Bank		X	Line of Credit				420,000				4,226						
7	Stockholders - Proceeds	X						276,481										
8	See Supplemental Schedule							35,288				1,508						
9	TOTAL Facility Related						\$	\$ 6,084,667			\$	218,741						
<b>B. Non-Facility Related*</b>																		
10	Interest Income		X									(9,869)						
11	Interest Income - Bldg Co		X									(575)						
12																		
13																		
14	TOTAL Non-Facility Related						\$	\$			\$	(10,444)						
15	TOTALS (line 9+line14)						\$	\$ 6,084,667			\$	208,297						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 35,005 Line # 36

\* 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.)

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

**B. Real Estate Taxes**

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

1. Real Estate Tax accrual used on 2017 report.		\$	<u>99,200</u>	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.)		\$	<u>95,816</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(3,384)</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>98,700</u>	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.		\$	<u>95,316</u>	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2013	<u>83,536</u>	8	
	2014	<u>84,522</u>	9	
	2015	<u>95,090</u>	10	
	2016	<u>96,346</u>	11	
	2017	<u>95,816</u>	12	
<b>2018 Accrual = \$95,816 x 1.03 = \$98,700 (rounded)</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 Hillcrest Retirement Village COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0030312

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

**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) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	<u>06-17-200-009</u>	<u>Long Term Care Property</u>	\$ <u>2,998.57</u>	\$ <u>2,998.57</u>
2.	<u>06-17-200-010</u>	<u>Long Term Care Property</u>	\$ <u>80,599.70</u>	\$ <u>80,599.70</u>
3.	<u>06-17-200-011</u>	<u>Long Term Care Property</u>	\$ <u>1,522.34</u>	\$ <u>1,522.34</u>
4.	<u>06-17-214-011</u>	<u>Parking Lot</u>	\$ <u>5,347.90</u>	\$ <u>5,347.90</u>
5.	<u>06-17-214-010</u>	<u>Parking Lot</u>	\$ <u>5,347.90</u>	\$ <u>5,347.90</u>
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ <u><u>95,816.41</u></u>	\$ <u><u>95,816.41</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.**

**IMPORTANT NOTICE**

**TO: Long Term Care Facilities with Real Estate Tax Rates**  
**RE: 2017 REAL ESTATE TAX COST DOCUMENTATION**

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2017 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2017.

Please complete the Real Estate Tax Statement below and include it in the 2018 cost report along with a copy of your 2017 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Hillcrest Retirement Village COUNTY Lake  
 FACILITY IDPH LICENSE NUMBER 0030312  
 CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_  
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

**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) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ _____	\$ _____

**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 Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

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

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

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

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

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	144	1985	1976	\$ 1,430,000	\$	30	\$	\$	\$ 1,430,000	4
5		1989	1989	780,798	26,027	31.6	24,709	(1,318)	727,275	5
6		1994	1994	554,167	14,209	39	14,209	0	326,194	6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		1987	9,045		20			9,045	9
10	Various		1989	36,275		20			36,265	10
11	Various		1990	2,002		20			2,000	11
12	Various		1991	16,248		20			15,534	12
13	Various		1992	8,821		20			8,821	13
14	Various		1993	3,000		20			3,000	14
15	Various		1994	51,668		20			51,668	15
16	Various		1995	8,799		20	116	116	6,923	16
17	Various		1996	51,722		20			51,719	17
18	Various		1997	4,495		20			4,492	18
19	Various		1998	24,327		20	447	447	24,323	19
20	Various		1999	9,947		20	498	498	9,697	20
21	Various		2000	7,062		20	354	354	6,357	21
22	Various		2001	32,994		20	1,196	1,196	20,708	22
23	Various		2002	6,950		20			6,950	23
24	Various		2003	10,904		20	441	441	8,976	24
25	Various		2004	8,143		20	367	367	6,196	25
26	Various		2005	7,695		20	202	202	6,359	26
27	Various		2006	30,616		20	730	730	24,986	27
28	Various		2007	10,035		20			10,035	28
29	Various		2009	8,713		20	588	588	5,584	29
30	Various		2010	34,981		20	2,548	2,548	22,300	30
31	Various		2011	32,168		20	2,537	2,537	24,978	31
32	Various		2013	348,435		20	23,183	23,183	139,028	32
33	Various		2014	74,893		20	7,425	7,425	32,249	33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		429,228			18,790	18,790	122,421	67
68		3,101	25		69	45	2,839	68
69			103,517			(103,517)		69
70		\$ 4,037,232	\$ 143,778		\$ 98,409	\$ (45,368)	\$ 3,146,922	70

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

Facility Name &amp; ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

## 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	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,037,232	\$ 143,778		\$ 98,409	\$ (45,368)	\$ 3,146,922	1
2	Air Condition	2015	2,807		20	140	140	538	2
3	Roof - Aloha Const.	2015	5,000		20	250	250	875	3
4	Seal Coating & Restriping	2015	2,800		20	140	140	490	4
5	Electrical Upgrade	2015	3,325		20	166	166	637	5
6	Bookkeeping Room Remodel- Floors, Drywall, Carpentry Work	2015	3,500		20	175	175	700	6
7	Electrical Work For Offices & Resident Rooms	2015	2,825		20	141	141	553	7
8	Accessible Automatic Door Operator	2015	6,226		20	311	311	960	8
9	Fastbond 30 Contact Cement	2016	3,659		20	183	183	549	9
10	Demo Offices, Pipe For Electric, Drywall & Taping	2016	5,145		20	257	257	750	10
11	Install New Doors & Cabinets In Offices	2016	7,368		20	368	368	1,044	11
12	Wallcovering In Hallways	2016	3,409		20	170	170	483	12
13	Drywall In Dining Room	2016	8,208		20	410	410	1,094	13
14	Doors In Dining Area	2016	2,590		20	130	130	335	14
15	Wall Board Trim In Hallways	2016	3,240		20	162	162	405	15
16	Travertine Tile In Rooms 500, 501, 502	2016	5,233		20	262	262	654	16
17	Kitchen Hood Fans	2016	4,790		20	240	240	519	17
18	Flooring In Rooms 503, 504	2016	3,405		20	170	170	369	18
19	Generator Repairs	2016	3,564		20	178	178	505	19
20	Demo & Rough In Electrical For Future Dining/Kitchen Area	2016	3,315		20	166	166	359	20
21	Repaving Of Parking Lot	2016	10,595		20	530	530	1,280	21
22	Fire Alarm Upgrade	2017	2,706		20	135	135	214	22
23	Reinstall Bedroom Doors	2017	6,913		20	346	346	605	23
24	Demo Rm. 200/202/Bathrooms/Build Walls/Paint/New Doors	2017	7,275		20	364	364	728	24
25	Refurbish & Reinstall Doors	2017	3,420		20	171	171	314	25
26	2 Roof Curbs/Goose Necks/Ductwork/Fire Dampers/Access Doors	2017	8,420		20	421	421	561	26
27	Hallway Closet Door & Men'S Shower Wall	2018	4,988		20	249	249	249	27
28	Hardware Shower Room, Paint Doors, Men'S Shower Walls	2018	3,465		20	173	173	173	28
29	Bathroom Tile	2018	7,093		20	355	355	355	29
30	Kitchen Flooring & Paint	2018	4,400		20	220	220	220	30
31	Bathroom Plumbing, Electric, Drywall	2018	7,050		20	353	353	353	31
32	Women'S Shower Walls & Door	2018	2,608		20	130	130	130	32
33	Install Tile In 100 And 200 Wing	2018	14,815		20	741	741	741	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,201,388	\$ 143,778		\$ 106,616	\$ (37,161)	\$ 3,164,664	34

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 4,201,388	\$ 143,778		\$ 106,616	\$ (37,161)	\$ 3,164,664	1
2	Kitchen Wall Tiles, Plumbing, Electrical	2018	3,240		20	162	162	162	2
3	Install Vinyl Tiles In Resident Rooms	2018	2,640		20	132	132	132	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,207,268	\$ 143,778		\$ 106,910	\$ (36,867)	\$ 3,164,958	34

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 4,207,268	\$ 143,778		\$ 106,910	\$ (36,867)	\$ 3,164,958	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)	\$ 4,207,268	\$ 143,778		\$ 106,910	\$ (36,867)	\$ 3,164,958	34

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 4,207,268	\$ 143,778		\$ 106,910	\$ (36,867)	\$ 3,164,958	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)	\$ 4,207,268	\$ 143,778		\$ 106,910	\$ (36,867)	\$ 3,164,958	34

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

Facility Name &amp; ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Hillcrest Development	1993	53,433		20			53,433	9
10	Water Heater	2015	5,800		20	290	290	1,160	10
11	Retention Pond	2015	30,590		20	1,530	1,530	6,118	11
12	Flooring, Hand/Crash Rails, Drywall Doors/Carpentry -	2015	22,000		20	1,100	1,100	4,400	12
13	100-500 wings/ Nurse stations 1 & 3, bathrooms								13
14	Pipe wire/Install electrical in courtyard/nurse's station 1 & 3	2015	11,157		20	558	558	2,232	14
15	Corner Guards/Handrails, Wallcovering-100-500 wings/corridors	2015	26,582		20	1,329	1,329	5,316	15
16	Wander Protection System	2015	6,203		20	310	310	1,240	16
17	Flooring: Hallways, Reception, Dining, Exercise Room, Offices	2015	109,132		20	5,457	5,457	21,826	17
18	Flooring: Hallways, Reception, Dining, Exercise Room, Offices	2016	20,583		20	1,029	1,029	3,087	18
19	Granite for Nursing Stations	2015	8,100		20	405	405	1,620	19
20	Draperies	2015	32,804		20	1,640	1,640	6,560	20
21	3 HVAC Roof Top Units	2016	55,811		20	2,791	2,791	8,372	21
22	Electirical work for Rooftop Units	2016	5,952		20	298	298	893	22
23	Fire Alarm System	2016	10,203		20	510	510	1,530	23
24	Fire Alarm System	2016	30,878		20	1,544	1,544	4,632	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 429,228	\$		\$ 18,790	\$ 18,790	\$ 122,421	34

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

Facility Name & ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 429,228	\$		\$ 18,790	\$ 18,790	\$ 122,421	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)	\$ 429,228	\$		\$ 18,790	\$	\$ 122,421	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from ABH Management	2002	2,927	25	20	69	45	2,664	9
10	Allocated from ABH Management	2003	175		20			175	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)		\$ 3,101	\$ 25		\$ 69	\$ 45	\$ 2,839	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	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		\$ 3,101	\$ 25		\$ 69	\$ 45	\$ 2,839	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)	\$ 3,101	\$ 25		\$ 69	\$ 45	\$ 2,839	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 272,741	\$	\$ 12,716	\$ 12,716	10	\$ 234,820	71
72	Current Year Purchases	7,109		1,422	1,422	10	1,422	72
73	Fully Depreciated Assets	692,033				10	692,033	73
74								74
75	TOTALS	\$ 971,883	\$	\$ 14,138	\$ 14,138		\$ 928,275	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	1993	\$ 19,682	\$	\$	\$	5	\$ 19,682	76
77		FORD EXPEDITION	1997	23,022				5	23,022	77
78		CHEVY SILVERADO 2500	2014	58,364		8,338	8,338	5	36,130	78
79		See Attached		102,305		12,531	12,531		58,445	79
80	TOTALS			\$ 203,373	\$	\$ 20,869	\$ 20,869		\$ 137,279	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)	\$ 5,572,537	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 143,778	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 141,918	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (1,860)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,230,512	85

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

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

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ _____			3
4	Additions							4
5	Allocated from ABH Mgmt				18,206			5
6								6
7	TOTAL				\$ 18,206			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: \$ 9,067 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2016 Toyota Camry	\$ _____	\$ 3,476	17
18					18
19					19
20					20
21	TOTAL		\$ _____	\$ 3,476	21

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

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

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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.)

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	145,973	\$		\$	145,973	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				37,269				37,269	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				210,810				210,810	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					119,105			119,105	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):							9,117			9,117	13
14	TOTAL			\$		\$	394,052	\$	128,222	\$	522,274	14

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

Facility Name & ID Number Hillcrest Retirement Village# 0030312Report 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	\$ 264,603	\$ 470,183	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,637,618	1,637,618	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	18,366	40,445	6
7	Other Prepaid Expenses	84,918	84,918	7
8	Accounts Receivable (owners or related parties)		77,500	8
9	Other(specify): <u>See Attached Schedule</u>	75,927	376,415	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,081,432	\$ 2,687,079	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		202,513	13
14	Buildings, at Historical Cost		2,764,965	14
15	Leasehold Improvements, at Historical Cost	644,787	874,559	15
16	Equipment, at Historical Cost	942,053	1,371,049	16
17	Accumulated Depreciation (book methods)	(1,312,781)	(4,341,900)	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>See Attached Schedule</u>		196,967	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 274,059	\$ 1,068,153	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,355,491	\$ 3,755,232	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 505,002	\$ 505,001	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	715,344	715,344	29
30	Accrued Salaries Payable	119,190	119,190	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,878	10,878	31
32	Accrued Real Estate Taxes(Sch.IX-B)		98,700	32
33	Accrued Interest Payable		17,619	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	62,853	108,853	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,413,267	\$ 1,575,585	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	16,425	16,425	39
40	Mortgage Payable		5,352,898	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 16,425	\$ 5,369,323	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,429,692	\$ 6,944,908	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 925,799	\$ (3,189,676)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,355,491	\$ 3,755,232	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>1,017,864</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Bank Charges</b>	(40)	<b>3</b>
<b>4</b>	<b>Depreciation</b>	687	<b>4</b>
<b>5</b>	<b>Rounding</b>	(6)	<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,018,505</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(92,706)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (92,706)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>925,799</b>	<b>24</b> *

\* This must agree with page 17, line 47.

Facility Name &amp; ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning: 01/01/18

Ending:

12/31/18

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

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

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

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 9,013,770	1
2	Discounts and Allowances for all Levels	(638,651)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 8,375,119	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	704,640	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 704,640	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	871	12
13	Barber and Beauty Care	9,166	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	119,919	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	5,196	19
20	Radiology and X-Ray	2,245	20
21	Other Medical Services	41,216	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 178,613	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	9,869	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 9,869	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 9,268,241	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,625,566	31
32	Health Care	3,741,745	32
33	General Administration	2,461,691	33
<b>B. Capital Expense</b>			
34	Ownership	617,171	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	543,189	35
36	Provider Participation Fee	371,585	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 9,360,947	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(92,706)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (92,706)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,647,208	44
45	Private Pay - Net Inpatient Revenue	1,128,599	45
46	Medicare - Net Inpatient Revenue	967,355	46
47	Other-(specify) <u>Hospice</u>	631,957	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 8,375,119	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 Hillcrest Retirement Village

# 0030312

Report Period Beginning: 01/01/18

Ending: 12/31/18

12/31/18

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	1,992	2,080	\$ 89,264	\$ 42.92	1
2	Assistant Director of Nursing	1,920	2,080	79,788	38.36	2
3	Registered Nurses	19,267	20,511	589,818	28.76	3
4	Licensed Practical Nurses	17,961	19,391	494,072	25.48	4
5	CNAs & Orderlies	91,140	96,877	1,427,133	14.73	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,873	13,281	251,455	18.93	8
9	Activity Director	2,881	3,166	53,892	17.02	9
10	Activity Assistants	9,207	10,177	161,279	15.85	10
11	Social Service Workers	7,505	8,453	196,079	23.20	11
12	Dietician					12
13	Food Service Supervisor	1,627	1,707	36,129	21.17	13
14	Head Cook					14
15	Cook Helpers/Assistants	25,522	28,295	395,980	13.99	15
16	Dishwashers					16
17	Maintenance Workers	2,244	2,466	50,189	20.35	17
18	Housekeepers	17,822	19,466	278,717	14.32	18
19	Laundry	8,839	10,007	148,884	14.88	19
20	Administrator	2,064	2,080	216,254	103.97	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,331	12,141	198,631	16.36	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>See Attached</u>	711	711	8,533	12.00	33
34	TOTAL (lines 1 - 33)	233,906	252,889	\$ 4,676,097 *	\$ 18.49	34

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

\*\* See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 12,004	01-03	35
36	Medical Director	Monthly	29,833	09-03	36
37	Medical Records Consultant	Monthly	4,800	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	14,317	10-03	39
40	Physical Therapy Consultant	Monthly	1,500	10a-03	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	5,000	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 67,454		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	1,191	29,651	10-03	52
53	TOTAL (lines 50 - 52)	1,191	\$ 29,651		53

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>Alan Rosenbaum</u>	<u>Administrator</u>	<u>0</u>	\$ <u>216,254</u>	<u>Workers' Compensation Insurance</u>	\$ <u>99,017</u>	<u>IDPH License Fee</u>	\$ _____	
_____	_____	_____	_____	<u>Unemployment Compensation Insurance</u>	<u>17,120</u>	<u>Advertising: Employee Recruitment</u>	<u>37,022</u>	
_____	_____	_____	_____	<u>FICA Taxes</u>	<u>344,241</u>	<u>Health Care Worker Background Check</u>	_____	
_____	_____	_____	_____	<u>Employee Health Insurance</u>	<u>200,361</u>	<u>(Indicate # of checks performed <u>108</u>)</u>	<u>1,080</u>	
_____	_____	_____	_____	<u>Employee Meals</u>	<u>37,942</u>	<u>Patient Background Checks</u>	_____	
_____	_____	_____	_____	<u>Illinois Municipal Retirement Fund (IMRF)*</u>	_____	<u>Dues &amp; Subscriptions</u>	<u>22,401</u>	
_____	_____	_____	_____	<u>Other Employee Benefits</u>	<u>8,736</u>	<u>Licenses &amp; Fees</u>	<u>3,664</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ <u>216,254</u></b>	<u>Pension Contribution</u>	<u>84,495</u>	_____	_____	
<b>(List each licensed administrator separately.)</b>				<u>Christmas Expense</u>	<u>23,552</u>	_____	_____	
				_____	_____	_____	_____	
				_____	_____	<b>Less: Public Relations Expense</b>	<b>( _____ )</b>	
				_____	_____	<b>Non-allowable advertising</b>	<b>( _____ )</b>	
				_____	_____	<b>Yellow page advertising</b>	<b>( _____ )</b>	
				<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ <u>815,465</u></b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ <u>64,167</u></b>	
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
<u>Hillcrest Consulting LLC - Management Fee</u>			\$ <u>168,000</u>	_____	_____	\$ _____	<u>Out-of-State Travel</u>	\$ _____
<u>ABH - Home Office Expense</u>			<u>36,000</u>	_____	_____	_____	_____	_____
_____			_____	_____	_____	_____	<u>In-State Travel</u>	_____
_____			_____	_____	_____	_____	_____	_____
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ <u>204,000</u></b>	_____	_____	_____	<u>Seminar Expense</u>	<u>11,697</u>
<b>(Attach a copy of any management service agreement)</b>				_____	_____	_____	_____	_____
				_____	_____	_____	<u>Entertainment Expense</u>	<b>( _____ )</b>
				_____	_____	_____	<b>TOTAL (agree to Sch. V, line 24, col. 8)</b>	<b>\$ <u>11,697</u></b>
C. Professional Services				<b>TOTAL</b>				
Vendor/Payee	Type			\$ _____				
<u>Marcum LLP</u>	<u>Accounting</u>			_____				
<u>Alexander Popa</u>	<u>Computer Consultant</u>			_____				
<u>See Attached</u>	<u>Legal</u>			_____				
<u>Alpha Data</u>	<u>Data Processing</u>			_____				
<u>Profit Planners</u>	<u>Pension Admin Fee</u>			_____				
<u>Personnel Planners</u>	<u>UC Tax Consultant</u>			_____				
<u>SAK Management</u>	<u>Consulting</u>			_____				
_____	_____			_____				
_____	_____			_____				
_____	_____			_____				
_____	_____			_____				
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ <u>167,528</u></b>					
<b>(For legal fee disclosure, see page 39 of instructions)</b>								

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name &amp; ID Number Hillcrest Retirement Village

# 0030312

Report Period Beginning:

01/01/18

Ending:

12/31/18

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. HCCI \$20,157
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 58,711 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 371,585  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? N/A
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 37,942 Has any meal income been offset against related costs? N/A Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.