

Facility Name & ID Number Pine Acres Rehab & Living Center, LLC

0047720 Report Period Beginning: 1/1/18 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>119</u>	Skilled (SNF)	<u>119</u>	<u>43,435</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>119</u>	TOTALS	<u>119</u>	<u>43,435</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	<u>12,016</u>	<u>11,401</u>	<u>6,224</u>	<u>29,641</u>		8
9	SNF/PED						9
10	ICF						10
11	ICF/DD						11
12	SC						12
13	DD 16 OR LESS						13
14	TOTALS	<u>12,016</u>	<u>11,401</u>	<u>6,224</u>	<u>29,641</u>		14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.24%

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)
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 Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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

I. On what date did you start providing long term care at this location?
Date started 2/1/06

J. Was the facility purchased or leased after January 1, 1978?
YES Date 2/1/06 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 119 and days of care provided 4,062

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Pine Acres Rehab & Living Center, LLC # 0047720 Report Period Beginning: 1/1/18 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
	A. General Services										
1	Dietary	371,255	24,636	14,268	410,159		410,159	-	410,159		1
2	Food Purchase		255,564		255,564		255,564	(660)	254,904		2
3	Housekeeping	86,842	17,558	-	104,400		104,400	-	104,400		3
4	Laundry	13,202	614	157,066	170,882		170,882	-	170,882		4
5	Heat and Other Utilities			116,291	116,291		116,291	-	116,291		5
6	Maintenance	125,741	35,238	40,523	201,502		201,502	-	201,502		6
7	Other (specify):*	-	-	-				-			7
8	TOTAL General Services	597,040	333,610	328,148	1,258,798		1,258,798	(660)	1,258,138		8
	B. Health Care and Programs										
9	Medical Director	-	-	22,200	22,200		22,200	-	22,200		9
10	Nursing and Medical Records	2,517,843	151,763	308,831	2,978,437		2,978,437	31,766	3,010,203		10
10a	Therapy	-	-	-				-			10a
11	Activities	97,100	6,587	3,053	106,740		106,740	-	106,740		11
12	Social Services	48,936	-	1,593	50,529		50,529	-	50,529		12
13	CNA Training	-	-	-				-			13
14	Program Transportation	-	-	-				-			14
15	Other (specify):*	-	-	-				-			15
16	TOTAL Health Care and Programs	2,663,879	158,350	335,677	3,157,906		3,157,906	31,766	3,189,672		16
	C. General Administration										
17	Administrative	123,974	-	278,400	402,374		402,374	8,521	410,895		17
18	Directors Fees			-				-			18
19	Professional Services			139,094	139,094		139,094	(34,445)	104,649		19
20	Dues, Fees, Subscriptions & Promotions			1,364	1,364		1,364	75	1,439		20
21	Clerical & General Office Expenses	199,620	5,546	68,261	273,427		273,427	(13,778)	259,649		21
22	Employee Benefits & Payroll Taxes			539,555	539,555		539,555	-	539,555		22
23	Inservice Training & Education			-				-			23
24	Travel and Seminar			764	764		764	-	764		24
25	Other Admin. Staff Transportation		-	4,854	4,854		4,854	-	4,854		25
26	Insurance-Prop.Liab.Malpractice			98,078	98,078		98,078	15,342	113,420		26
27	Other (specify):*	-	-	-				-			27
28	TOTAL General Administration	323,594	5,546	1,130,370	1,459,510		1,459,510	(24,285)	1,435,225		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,584,513	497,506	1,794,195	5,876,214		5,876,214	6,821	5,883,035		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			56,129	56,129		56,129	141,455	197,584			30
31	Amortization of Pre-Op. & Org.			-				-				31
32	Interest			39,799	39,799		39,799	223,399	263,198			32
33	Real Estate Taxes			-				93,573	93,573			33
34	Rent-Facility & Grounds			528,828	528,828		528,828	(528,828)				34
35	Rent-Equipment & Vehicles			7,957	7,957		7,957	-	7,957			35
36	Other (specify):* Mortgage Insurance			-				34,210	34,210			36
37	TOTAL Ownership			632,713	632,713		632,713	(36,191)	596,522			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-				-				38
39	Ancillary Service Centers	-	219,323	734,029	953,352		953,352	-	953,352			39
40	Barber and Beauty Shops	16,931	111	-	17,042		17,042	(9,876)	7,166			40
41	Coffee and Gift Shops	-	-	-				-				41
42	Provider Participation Fee			229,064	229,064		229,064	-	229,064			42
43	Other (specify):* Non-Allowable Cos	94,918	-	132,706	227,624		227,624	(227,624)				43
44	TOTAL Special Cost Centers	111,849	219,434	1,095,799	1,427,082		1,427,082	(237,500)	1,189,582			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,696,362	716,940	3,522,707	7,936,009		7,936,009	(266,870)	7,669,139			45

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

Facility Name & ID Number Pine Acres Rehab & Living Center, LLC

0047720

Report Period Beginning:

1/1/18

Ending:

12/31/18

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	(660)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,679)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(6,161)	30		9
10	Interest and Other Investment Income	(34,793)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(13,913)	43		18
19	Entertainment	(59)	43		19
20	Contributions	(30)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,679)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(60,000)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See PG5A	(152,076)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (287,050)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	20,180		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 20,180		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (266,870)		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		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Pine Acres Rehab & Living Center, LLC

ID# 0047720

Report Period Beginning: 1/1/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs - Part A	\$ (11,783)	43	1
2	Marketing	(2,965)	43	2
3	Offset Telephone Income	(3,477)	21	3
4	Medicare consolidated billing expenses	(27,277)	43	4
5	Barber Beauty income	(9,876)	40	5
6	Misc. Income	(10,301)	21	6
7	Wages-Marketing	(70,380)	43	7
8	Wages-Admissions Director	(24,538)	43	8
9	Adjust owner compensation	8,521	17	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	(152,076)		49

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
Steve Jeremias	33%	Community Nursing & Rehabilitation Center, LLC	Naperville	Pine Acres Realty,	DeKalb	Real Estate
Mark Weldler	33%	The Springs at Crystal Lake, LLC	Crystal Lake	LLC		
Chaim Rajchenbach	11%					
The Family Rajchenbach Trust	11%			Community Nursing	Naperville	Real Estate
Abraham J. Stern	4%			and Rehab Realty,		
Susan L. Stern	4%			LLC		
ABM Limited Partnership	4%			TS Realty, LLC	Crystal Lake	Real Estate

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	20 Licenses	\$	Pine Acres Realty, LLC		\$ 75	\$ 75	1
2	V	26 Insurance		Pine Acres Realty, LLC		49,552	49,552	2
3	V	30 Depreciation		Pine Acres Realty, LLC		147,616	147,616	3
4	V	32 Interest	480	Pine Acres Realty, LLC		258,672	258,192	4
5	V	33 Real Estate Taxes		Pine Acres Realty, LLC		93,573	93,573	5
6	V	34 Rent Expense	528,828	Pine Acres Realty, LLC			(528,828)	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 529,308			\$ 549,488	\$ * 20,180	14

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

Facility Name & ID Number Pine Acres Rehab & Living Center, LLC # 0047720 Report Period Beginning: 1/1/18 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	Steve Jeremias	Manager	Administrative	33.00	See Att Sch 7A	25	50.00	Guar Payment	\$ 185,000	L17,C3	1
2	Mark Weldler	Manager	Finance	33.00	See Att Sch 7A	25	50.00	Guar Payment	101,921	L17,C3	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 286,921		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 Pine Acres Rehab & Living Center, LLC

0047720

Report Period Beginning:

1/1/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization N/A

Street Address _____

City / State / Zip Code _____

Phone Number ()

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					\$	\$		\$	1
2									2
3	N/A								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 Pine Acres Rehab & Living Center, LLC # 0047720 Report Period Beginning: 1/1/18 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	2	3	4	5	6	7	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	Heartland		X	Mortgage	41,970	5/29/14	\$ 6,512,900	\$ 6,198,420	6/1/2054	0.0415	\$ 258,672	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6	Lake Forest Bank & Trust Co.		X	Line of Credit	None	9/15/13	1,000,000	710,273	9/1/2019	0.05	39,799	6								
7												7								
8												8								
9	TOTAL Facility Related				\$41,970.00		\$ 7,512,900	\$ 6,908,693			\$ 298,471	9								
B. Non-Facility Related*																				
10								Offset Interest Income			(35,273)	10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (35,273)	14								
15	TOTALS (line 9+line14)						\$ 7,512,900	\$ 6,908,693			\$ 263,198	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 34,210 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.)

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.			\$	94,200	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.)	2017		\$	93,473	2														
3. Under or (over) accrual (line 2 minus line 1).			\$	(727)	3														
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	94,300	4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	93,573	7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2013	<u>89,890</u>	8	<table border="1"> <tr> <td colspan="2">FOR BHF USE ONLY</td> </tr> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2017 \$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td>16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2017 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2017 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2014	<u>89,843</u>	9																
	2015	<u>90,258</u>	10																
	2016	<u>92,439</u>	11																
	2017	<u>93,473</u>	12																
FY17 RE Taxes x 1.02% = 93,473 x 1.02% = 95,342																			
Use 94,300																			

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 Pine Acres Rehab & Living Center, LLC COUNTY DeKalb

FACILITY IDPH LICENSE NUMBER 0047720

CONTACT PERSON REGARDING THIS REPORT Mark Weldler

TELEPHONE (815) 758-8151 FAX #: (815) 758-6832

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>08-27-279-003</u>	<u>Nursing Home</u>	\$ <u>89,448.06</u>	\$ <u>89,448.06</u>
2. <u>08-27-279-023</u>	<u>Nursing Home</u>	\$ <u>4,025.18</u>	\$ <u>4,025.18</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>93,473.24</u></u>	\$ <u><u>93,473.24</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment tax bill.**

Facility Name & ID Number Pine Acres Rehab & Living Center, LLC

0047720 Report Period Beginning:

1/1/18 Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,295 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: N/A 2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Use</u>	<u>126,760</u>	<u>2006</u>	<u>\$ 196,341</u>	1
2					2
3	TOTALS	126,760		\$ 196,341	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	119		2006	1968	\$ 1,736,051	\$ -	40	\$ 43,401	\$ 43,401	\$ 560,597	4
5						-		-			5
6						-		-			6
7						-		-			7
8						-		-			8
	Improvement Type**										
9		2 Ton Rooftop System		2007	4,562		10			4,562	9
10		Replace Heat Cable		2008	2,626	128	10	128		2,626	10
11		Replace Fan Motors		2008	3,441	173	10	173		3,441	11
12		Replace Unit Heater		2008	3,938	195	10	195		3,938	12
13		Replace Doors		2008	2,696	131	10	131		2,696	13
14		Move Electrical Box		2008	6,932	349	10	349		6,932	14
15		Sidewalk		2009	6,312	316	10	631	315	5,995	15
16		Retrofit Mechanical Room with Sprinklers		2009	2,800	140	10	280	140	2,660	16
17		Security Alarm for Front Doors		2009	4,644	232	10	464	232	4,408	17
18		Telephone System		2009	37,765	1,888	10	3,777	1,889	35,881	18
19		Telephone System Addition		2009	13,143	657	10	1,314	657	12,483	19
20		Fence		2009	5,708	285	10	571	286	5,424	20
21		Renovation & New Construction		2009	2,443,769	-	40	61,094	61,094	580,393	21
22		Architect Fees		2009	122,501	-	40	3,063	3,063	29,098	22
23		Demolition of Old House		2009	41,210	-	40	1,030	1,030	9,785	23
24		Carpet, Flooring & Wallcovering		2009	175,473	-	40	4,387	4,387	41,676	24
25		Construction Period Interest		2009	108,345	-	40	2,709	2,709	25,735	25
26		North Dining Room & Corridor Remodel		2009	101,743	-	40	2,544	2,544	24,168	26
27		Architect Fees		2009	102,207	-	40	2,555	2,555	24,273	27
28		Draw #11 Construction & Architect Fees		2009	13,159	-	40	329	329	3,126	28
29		Draw #12		2009	154,568	-	40	3,864	3,864	36,708	29
30		Doors & Hardware		2009	13,257	-	40	331	331	3,145	30
31		Panic Hardware		2009	3,730	-	40	93	93	884	31
32		Old House		2009	173,313	-	40	4,333	4,333	41,163	32
33		Ice Cube Machine (Expensed for Medicaid purposes)		2009		92			(92)		33
34		Telephone System Addition		2010	6,277	157	40	157		1,334	34
35		Satellite TV Installation		2010	8,250		10			6,188	35
36		A/C Unit Replacement (North Dining Room)		2010	10,000	1,000	10	1,000		8,500	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 Pine Acres Rehab & Living Center, LLC

0047720

Report Period Beginning:

1/1/18

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	
37	Piping and Wiring (outside lights)	2010	\$ 2,896	\$ 72	40	\$ 72	\$	\$ 612	37
38				-		-			38
39	Water Heater	2011	7,442	496	15	496		3,721	39
40	Rooftop A/C replacement	2011	5,721	286	20	286		2,145	40
41	Replace 19 window cranks	2011	3,419	488	7	245	(243)	3,419	41
42				-		-			42
43	Set Up Wireless Access	2012	4,919	492	10	492		3,198	43
44	Kitchen HVAC Unit	2012	6,507	651	10	651		4,229	44
45				-		-			45
46	Hot water heater-Monarch wing	2013	7,270	727	10	727		3,999	46
47	North Wing Renovation			-		-			47
48	- Sprinkler System	2013	32,800	-	27.5	1,193	1,193	6,560	48
49	- Permits and architect fees	2013	32,244	-	27.5	1,173	1,173	6,449	49
50	- Remove North wing A/C unit and relocate the new AC unit	2013	58,088	-	27.5	2,112	2,112	11,618	50
51	and corrections due to initial installation			-		-			51
52	- Nurse call system	2013	18,243	-	27.5	663	663	3,649	52
53	- Update phone wiring and speakers	2013	8,243	-	10	824	824	4,534	53
54	- Bathrooms, carpentry, plumbing, electrical, paint	2013	273,666	-	27.5	9,951	9,951	54,733	54
55				-		-			55
56	Pave & sealcoat parking lots	2013	7,500	750	10	750		4,125	56
57	Mixing Valve	2013	6,200	620	10	620		3,410	57
58	New Vanity in resident room 146	2013	3,100	310	10	310		1,705	58
59				-		-			59
60	10 Ton Rooftop A/C	2014	4,017	402	10	402		1,809	60
61				-		-			61
62	Roof repair, Remove ductwork and reinstall	2015	14,696	1,470	10	1,470		5,143	62
63	Replace Compressor for Wak-in Freezer	2015	5,313	531	10	531		1,860	63
64	Service and Replace Transfer Switch in Electrical Room	2015	7,945	795	10	795		2,781	64
65				-		-			65
66				-		-			66
67				-		-			67
68				-		-			68
69				-		-			69
70	TOTAL (lines 4 thru 69)		\$ 5,818,649	\$ 13,833		\$ 162,666	\$ 148,833	\$ 1,617,514	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward	\$ 5,818,649	\$ 13,833		\$ 162,666	\$ 148,833	\$ 1,617,514		1
2			-		-				2
3	Install New Flooring - West & East Corridors	2016 15,980	400	40	400		999		3
4	Divide EM power system, add new 200am feed, relocate 4 circuits	2016 2,655	266	10	266		664		4
5	Replace 62 sprinkler heads through Southwest Wing	2016 3,659	366	10	366		915		5
6	Roof Renovations (RE)	2016 91,900	-	40	2,298	2,298	5,744		6
7			-		-				7
8	North resident rooms remodel plumbing, electrical, paint, drywall	2017 41,135	2,057	10	2,057		4,113		8
9	2 Emergency electric panels- 1 in south nurse storage closet & 1 in	2017 3,700	185	10	185		370		9
10	Water heater in basement	2017 4,440	222	10	222		444		10
11			-		-				11
12	Generator	2017 39,744	994	40	994		1,490		12
13	Carpet-Dining Room	2017 12,425	311	40	311		469		13
14			-		-				14
15	Grind and repave, restripe parking lot, install 29 new concrete par	2018 35,175		10	3,518	3,518	3,518		15
16	Glue down plank flooring in several resident rooms, including bat	2018 17,562		10	1,756	1,756	1,756		16
17			-		-				17
18			-		-				18
19	To adjust to financial statement depreciation		16,018		-	(16,018)			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)	\$ 6,087,024	\$ 34,649		\$ 175,036	\$ 140,387	\$ 1,637,997		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	\$ 210,021	\$ 21,480	\$ 21,480	\$ -	5-10	\$ 189,630	71
72	Current Year Purchases	21,362		1,068	1,068	5	1,068	72
73	Fully Depreciated Assets	879,033			-		879,033	73
74					-			74
75	TOTALS	\$ 1,110,416	\$ 21,480	\$ 22,548	\$		\$ 1,069,731	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	N/A			\$	\$ -	\$ -	\$ -		\$	76
77					-	-	-			77
78					-	-	-			78
79					-	-	-			79
80	TOTALS			\$	\$	\$	\$		\$ -	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)	\$ 7,393,781	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 56,129	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 197,584	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 140,387	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,707,727	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	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:				\$ <u>N/A</u>			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 _____.

N/A

N/A

9. Option to Buy: YES N/A NO Terms: N/A *

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: \$ 7,957

Description: See Sch. 14A

(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	<u>N/A</u>		\$ _____	\$ _____	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.

Facility Name: Pine Acres Rehab & Living Center, LLC
IDPH License ID Number: 0047720
Fiscal Year End: 12/31/18

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Nursing & Medical Equipment	2,021
Dietary Equipment	64
Maintenance Equipment	(110)
Office Equipment	1,500
Copy Machine	1,844
Auto Lease	2,638
Total - Line 16	<u>7,957</u>

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>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	3,174	\$ 228,497	\$	3,174	\$ 228,497	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		2,042	147,027		2,042	147,027	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(2),(3)	hrs		4,979	358,505	218	4,979	358,723	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				203,396		203,396	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>Oxygen</u>	39(2)					15,709		15,709	13
14	TOTAL			\$	10,195	\$ 734,029	\$ 219,323	10,195	\$ 953,352	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 Pine Acres Rehab & Living Center, LLC

0047720

Report Period Beginning: 1/1/18

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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,516	\$ 1,516	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>54,657</u>)	1,392,412	1,392,412	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	52,961	65,600	6
7	Other Prepaid Expenses	1,235,909	1,235,909	7
8	Accounts Receivable (owners or related parties)	349,667	324,192	8
9	Other(specify): <u>See Sch 17A</u>	65,610	132,066	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,098,075	\$ 3,151,695	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		196,341	13
14	Buildings, at Historical Cost		1,736,051	14
15	Leasehold Improvements, at Historical Cost	360,830	4,350,973	15
16	Equipment, at Historical Cost	302,407	1,110,416	16
17	Accumulated Depreciation (book methods)	(529,822)	(2,707,727)	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): <u>See Sch 17A</u>		436,984	22
23	Other(specify): _____			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 133,415	\$ 5,123,038	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,231,490	\$ 8,274,733	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,081,127	\$ 1,353,310	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		78,210	29
30	Accrued Salaries Payable	182,822	182,822	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,371	8,371	31
32	Accrued Real Estate Taxes(Sch.IX-B)		94,300	32
33	Accrued Interest Payable	3,372	24,808	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Sch 17A</u>	1,127,586	1,127,586	36
37	_____			37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,403,278	\$ 2,869,407	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	710,273	6,830,483	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	_____			43
44	_____			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 710,273	\$ 6,830,483	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,113,551	\$ 9,699,890	46
47	TOTAL EQUITY(page 18, line 24)	\$ 117,939	\$ (1,425,157)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,231,490	\$ 8,274,733	48

*(See instructions.)

Facility Name: Pine Acres Rehab & Living Center, LLC
 IDPH License ID Number: 0047720
 Fiscal Year End: 12/31/18

Schedule 17A

XV. Balance Sheet

Line 9 Current Assets Other (specify):

Description	After	
	Operating	Consolidation
Rent Receivable	-	2,145
Escrow - Mip	-	20,176
Escrow - Re Taxes	-	30,408
Escrow - Insurance	-	13,727
Due To/From Adminastar	65,610	65,610
Total - Line 9	65,610	132,066

XV. Balance Sheet

Line 22 Long-Term Assets Other (specify):

Description	After	
	Operating	Consolidation
Escrow - Replacement Reserve	-	387,035
Mortgage Costs	-	56,412
Accum Amort - Mortgage Costs	-	(6,463)
Total - Line 22	-	436,984

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	After	
	Operating	Consolidation
Accrued Management Fees	750,600	750,600
Accrued Assessment Fee #2	37,695	37,695
Insurance Payable	45,204	45,204
Due To State	25,341	25,341
Resident Credit Balances	54,467	54,467
Due To/From The Springs	296,910	296,910
Due To/From Lifelink	(1,675)	(1,675)
Due To/From Cnrc	(80,956)	(80,956)
Resident Refunds	-	-
Total - Line 36	1,127,586	1,127,586

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 553,921	1
2	Restatements (describe):		2
3	Prior Period Adjustment	3	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 553,924	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(435,985)	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)	\$ (435,985)	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)	\$ 117,939	24 *

* This must agree with page 17, line 47.

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

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

1		Amount	
I. Revenue			
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,321,638	1
2	Discounts and Allowances for all Levels	(456,607)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,865,031	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,401,605	6
7	Oxygen	188	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,401,793	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	9,876	13
14	Non-Patient Meals	660	14
15	Telephone, Television and Radio	3,477	15
16	Rental of Facility Space		16
17	Sale of Drugs	118,967	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,082	19
20	Radiology and X-Ray	4,869	20
21	Other Medical Services	37,940	21
22	Laundry	7,319	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 189,190	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	34,793	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 34,793	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Schedule 19A	9,217	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 9,217	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,500,024	30

2		Amount	
II. Expenses			
A. Operating Expenses			
31	General Services	1,258,798	31
32	Health Care	3,157,906	32
33	General Administration	1,459,510	33
B. Capital Expense			
34	Ownership	632,713	34
C. Ancillary Expense			
35	Special Cost Centers	1,198,018	35
36	Provider Participation Fee	229,064	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,936,009	40
41	Income before Income Taxes (line 30 minus line 40)**	(435,985)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (435,985)	43
III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,669,634	44
45	Private Pay - Net Inpatient Revenue	1,654,760	45
46	Medicare - Net Inpatient Revenue	1,127,836	46
47	Other-(specify) <u>Managed Care</u>	131,063	47
48	Other-(specify) <u>Hospice</u>	281,738	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,865,031	49

* This must agree with page 4, line 45, column 4.
 ** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ 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.
 ^ Entity is a cash basis taxpayer

Facility Name: Pine Acres Rehab & Living Center, LLC
IDPH License ID Number: 0047720
Fiscal Year End: 12/31/18

Schedule 19A

XVII. Income Statement

Line 28 Other Revenue (specify):

<u>Description</u>	<u>Amount</u>
Prior Year Adjustment	(237)
Prior Year Adjustment	(726)
Prior Year Adjustment	(256)
Vending Machine Income	135
Misc. Income	10,301
Total - Line 28	<u>9,217</u>

Facility Name & ID Number Pine Acres Rehab & Living Center, LLC

0047720

Report Period Beginning:

1/1/18

Ending:

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	2,436	2,854	\$ 133,878	\$ 46.92	1
2	Assistant Director of Nursing	1,370	1,537	72,295	47.04	2
3	Registered Nurses	16,930	17,959	547,282	30.47	3
4	Licensed Practical Nurses	14,340	15,495	437,793	28.25	4
5	CNAs & Orderlies	71,264	74,982	1,027,258	13.70	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,850	2,080	34,034	16.36	9
10	Activity Assistants	6,395	6,696	63,066	9.42	10
11	Social Service Workers	2,475	2,662	48,936	18.38	11
12	Dietician					12
13	Food Service Supervisor	3,283	3,503	74,619	21.30	13
14	Head Cook	6,534	6,926	100,153	14.46	14
15	Cook Helpers/Assistants	19,052	19,771	196,483	9.94	15
16	Dishwashers					16
17	Maintenance Workers	5,843	6,290	125,741	19.99	17
18	Housekeepers	8,931	9,553	86,842	9.09	18
19	Laundry	1,382	1,600	13,202	8.25	19
20	Administrator	1,929	2,239	123,974	55.37	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,247	9,994	199,620	19.97	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,866	2,040	29,190	14.31	31
32	Other Health C: See Sch 20A	8,070	8,923	270,147	30.28	32
33	Other(specify) See Sch 20A	3,394	4,229	111,849	26.45	33
34	TOTAL (lines 1 - 33)	186,591	199,332	\$ 3,696,362 *	\$ 18.54	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	\$ 14,268	1(3)	35
36	Medical Director	Monthly	22,200	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	36,430	10(3)	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	4	295	11(3)	44
45	Social Service Consultant	23	1,593	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	28	\$ 74,786		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2,726	\$ 122,677	10(3)	50
51	Licensed Practical Nurses	880	35,194	10(3)	51
52	Certified Nurse Assistants/Aides	4,581	114,530	10(3)	52
53	TOTAL (lines 50 - 52)	8,187	\$ 272,401		53

Facility Name: Pine Acres Rehab & Living Center, LLC
 IDPH License ID Number: 0047720
 Fiscal Year End: 12/31/18

Schedule 20A

XVIII. Staffing and Salary Costs
 Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS Coordinator	3,639	4,087	153,345	\$ 37.52
Restorative Supervisor	2,161	2,295	69,629	\$ 30.35
Restorative Aides	2,270	2,542	47,173	\$ 18.56
Total - Line 32 Other Health Care (specify):	8,070	8,923	270,147	\$ 30.28

XVIII. Staffing and Salary Costs
 Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Beauty Shop	698	698	16,931	\$ 24.27
Admissions Director	744	1,195	24,538	\$ 20.54
Marketing Director	1,952	2,337	70,380	\$ 30.12
Total - Line 33 Other (specify):	3,394	4,229	111,849	\$ 26.45

- - -
 - - -

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	
Dalena Kemna-Kahn	Administrator	0	\$ 123,974	Workers' Compensation Insurance	\$ 90,245	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance		Advertising: Employee Recruitment	1,197	
				FICA Taxes	296,324	Health Care Worker Background Check		
				Employee Health Insurance	135,435	(Indicate # of checks performed 41)	574	
				Employee Meals		Patient Background Checks	127 956	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Fees	1,304	
				Uniform Expense	2,664	Miscellaneous Dues & Subscriptions	698	
				Employee Physicals	2,275	IL Council on LTC	(5,355)	
				Other Employee Benefits	12,612	Allocated from RE Entity	75	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						Less: Lobbying Expense		
			\$ 123,974			Less: Public Relations Expense	()	
B. Administrative - Other						Non-allowable advertising	()	
Description			Amount			Yellow page advertising	()	
Mark Weldler, Admin - Guar. Pmts.			\$ 139,200					
Steve Jeremias, CFO - Guar. Pmts.			139,200					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 278,400					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Ashman & Stein	Legal		\$ 7,938	N/A			Out-of-State Travel	\$
Vanek, Larson & Kolb LLC	Legal		3,694					
RSM US LLP	Accounting		49,814				In-State Travel	
Paylocity	Payroll Fees		13,341					
MDI/ Matrix	Professional Services		31,766				Seminar Expense	764
Personnel Planners, Inc.	Professional Services		1,410					
ABILITY Network Inc.	Computer Services		5,030				Entertainment Expense	()
American Express	Computer Services		2,380				(agree to Sch. V, line 24, col. 8)	
Experian Health, Inc. C/O Experian	Computer Services		20				TOTAL	\$ 764
Info Controls	Computer Services		1,680					
Karen Denecke	Computer Services		54					
Other Vendors	Computer Services		21,967					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 139,094	TOTAL		\$		

* Attach copy of IMRF notifications

**See instructions.

Facility Name: Pine Acres Rehab & Living Center, LLC
IDPH License ID Number: 0047720
Fiscal Year End: 12/31/18

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
Total from page 21 Section C		117,127
Singer Networks L.L.C.	Computer Services	21,850
Vivian McCain	Computer Services	116
Total (agree to Schedule V, line 19, column 3)		<u>139,094</u>
Reclassification of professional to purchase services		(31,766)
Less: Non-Allowable Legal Fees		(2,679)
Total (agree to Schedule V, line 19, column 8)		<u>104,649</u>

Facility Name & ID Number Pine Acres Rehab & Living Center, LLC# 0047720

Report Period Beginning:

1/1/18

Ending:

12/31/18**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5-10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,682 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 229,064
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 660
- (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? 0
d. Have vehicle usage logs been maintained? Adequate records have been maintained
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.