

		FOR BHF USE					

LL1

DEPARTMENT OF  
FINANCIAL AND  
FOR LC

I. IDPH License ID Number: 0012765

Facility Name: Pinecrest Manor

Address: 414 S. Wesley Avenue Mt. Morris 61054  
 Number City Zip Cod

County: Ogle

Telephone Number: (815) 734-4103 Fax # (815) 734-7131

HFS ID Number: \_\_\_\_\_

Date of Initial License for Current Owners: 6/27/1963

Type of Ownership:

<input checked="" type="checkbox"/>	<b>VOLUNTARY, NON-PROFIT</b>	<input type="checkbox"/>	<b>PROPRIETARY</b>	<input type="checkbox"/>	<b>GOVERNMENT</b>
<input checked="" type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
IRS Exemption Code	<u>501(c)(3)</u>	<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input type="checkbox"/>	"Sub-S" Corp.		
		<input type="checkbox"/>	Limited Liability Co.		
		<input type="checkbox"/>	Trust		
		<input type="checkbox"/>	Other		

In the event there are further questions about this report, please contact:  
 Name: Amanda Springborn Telephone Number: (314) 925-3838  
 Email Address: \_\_\_\_\_

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

**2018**  
**STATE OF ILLINOIS**  
**HEALTHCARE AND FAMILY SERVICES**  
**STATISTICAL REPORT (COST REPORT)**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2018)**

	<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>7/1/17</u> to <u>6/30/18</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>				
<p>le</p> <p>NTAL</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; vertical-align: top;"> <p><b>Officer or Administrator of Provider</b></p> </td> <td style="border: 1px solid black;"> <p>(Signed) _____</p> <p>(Type or Print Name) _____</p> <p>(Title) _____</p> <p>(Date) _____</p> </td> </tr> <tr> <td style="border: 1px solid black; vertical-align: top;"> <p><b>Paid Preparer</b></p> </td> <td style="border: 1px solid black;"> <p>(Signed) _____</p> <p>(Date) _____</p> <p>(Print Name and Title) _____</p> <p>(Firm Name &amp; Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u></p> <p>(Telephone) <u>(847) 517-7070</u> Fax # (847) 517-7067</p> </td> </tr> </table>	<p><b>Officer or Administrator of Provider</b></p>	<p>(Signed) _____</p> <p>(Type or Print Name) _____</p> <p>(Title) _____</p> <p>(Date) _____</p>	<p><b>Paid Preparer</b></p>	<p>(Signed) _____</p> <p>(Date) _____</p> <p>(Print Name and Title) _____</p> <p>(Firm Name &amp; Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u></p> <p>(Telephone) <u>(847) 517-7070</u> Fax # (847) 517-7067</p>
<p><b>Officer or Administrator of Provider</b></p>	<p>(Signed) _____</p> <p>(Type or Print Name) _____</p> <p>(Title) _____</p> <p>(Date) _____</p>				
<p><b>Paid Preparer</b></p>	<p>(Signed) _____</p> <p>(Date) _____</p> <p>(Print Name and Title) _____</p> <p>(Firm Name &amp; Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173</u></p> <p>(Telephone) <u>(847) 517-7070</u> Fax # (847) 517-7067</p>				
	<p><b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  <b>201 S. Grand Avenue East</b>  <b>Springfield, IL 62763-0001</b></p> <p style="text-align: right;"><b>Phone # (217) 782-1630</b></p>				

Facility Name & ID Number Pinecrest Manor**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	57	Skilled (SNF)	57	20,805
2		Skilled Pediatric (SNF/PED)		
3	68	Intermediate (ICF)	68	24,820
4		Intermediate/DD		
5		Sheltered Care (SC)		
6		ICF/DD 16 or Less		
7	125	TOTALS	125	45,625

B. Census-For the entire report period.

	1 Level of Care	3 Patient Days by Level of Care and Primary Source of Payment			
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total
8	SNF	6,580	4,076	3,761	14,417
9	SNF/PED				
10	ICF	7,682	15,211		22,893
11	ICF/DD				
12	SC				
13	DD 16 OR LESS				
14	TOTALS	14,262	19,287	3,761	37,310

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.78%

# 0012765 Report Period Beginning: 7/1/17 Ending: 6/30/18

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

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 6/27/63

J. Was the facility purchased or leased after January 1, 1978?

YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 57 and days of care provided 2,950

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: 6/30/2018 Fiscal Year: 6/30/2018

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



Facility Name &amp; ID Number

Pinecrest Manor

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

Operating Expenses		Costs Per General Ledger			
		Salary/Wage 1	Supplies 2	Other 3	Total 4
<b>A. General Services</b>					
1	Dietary	520,863	31,433	31,440	583,736
2	Food Purchase		448,426		448,426
3	Housekeeping	304,154	26,177	40,554	370,885
4	Laundry	169,945	19,405	-	189,350
5	Heat and Other Utilities			280,896	280,896
6	Maintenance	295,823	15,576	103,565	414,964
7	Other (specify):*	-	-	-	
8	<b>TOTAL General Services</b>	<b>1,290,785</b>	<b>541,017</b>	<b>456,455</b>	<b>2,288,257</b>
<b>B. Health Care and Programs</b>					
9	Medical Director	-	-	17,518	17,518
10	Nursing and Medical Records	3,238,944	106,375	4,106	3,349,425
10a	Therapy	-	-	-	
11	Activities	135,591	4,103	678	140,372
12	Social Services	166,994	131	482	167,607
13	CNA Training	-	-	-	
14	Program Transportation	-	-	-	
15	Other (specify):*	-	-	-	
16	<b>TOTAL Health Care and Programs</b>	<b>3,541,529</b>	<b>110,609</b>	<b>22,784</b>	<b>3,674,922</b>
<b>C. General Administration</b>					
17	Administrative	184,902	-	-	184,902
18	Directors Fees			-	
19	Professional Services			197,330	197,330
20	Dues, Fees, Subscriptions & Promotions			21,182	21,182
21	Clerical & General Office Expenses	338,261	70,897	62,534	471,692
22	Employee Benefits & Payroll Taxes			1,073,266	1,073,266
23	Inservice Training & Education			-	
24	Travel and Seminar			5,297	5,297
25	Other Admin. Staff Transportation		-	5,803	5,803
26	Insurance-Prop.Liab.Malpractice			128,846	128,846
27	Other (specify):*	-	-	-	
28	<b>TOTAL General Administration</b>	<b>523,163</b>	<b>70,897</b>	<b>1,494,258</b>	<b>2,088,318</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>5,355,477</b>	<b>722,523</b>	<b>1,973,497</b>	<b>8,051,497</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

Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
				9	10	
	583,736	(45,844)	537,892			1
	448,426	(152,153)	296,273			2
	370,885	(92,634)	278,251			3
	189,350	-	189,350			4
	280,896	-	280,896			5
	414,964	(109,362)	305,602			6
		-				7
	2,288,257	(399,993)	1,888,264			8
	17,518	-	17,518			9
21,500	3,370,925	-	3,370,925			10
		-				10a
	140,372	-	140,372			11
	167,607	-	167,607			12
		-				13
		-				14
		-				15
21,500	3,696,422		3,696,422			16
	184,902	-	184,902			17
		-				18
(25,833)	171,497	(1,875)	169,622			19
	21,182	(1,487)	19,695			20
	471,692	(34,820)	436,872			21
	1,073,266	(77,416)	995,850			22
		2,338	2,338			23
	5,297	(2,338)	2,959			24
	5,803	-	5,803			25
	128,846	-	128,846			26
		-				27
(25,833)	2,062,485	(115,598)	1,946,887			28
(4,333)	8,047,164	(515,591)	7,531,573			29

e a detailed explanation of each reclassification.

Facility Name & ID Number Pinecrest Manor

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger			Total
		Salary/Wage 1	Supplies 2	Other 3	
	<b>D. Ownership</b>				
30	Depreciation			315,264	315,264
31	Amortization of Pre-Op. & Org.			-	
32	Interest			119,519	119,519
33	Real Estate Taxes			-	
34	Rent-Facility & Grounds			-	
35	Rent-Equipment & Vehicles			6,828	6,828
36	Other (specify):*			-	
37	<b>TOTAL Ownership</b>			441,611	441,611
	<b>Ancillary Expense</b>				
	<b>E. Special Cost Centers</b>				
38	Medically Necessary Transportation	-	-	-	
39	Ancillary Service Centers	-	140,076	571,179	711,255
40	Barber and Beauty Shops	-	-	32,229	32,229
41	Coffee and Gift Shops	-	-	-	
42	Provider Participation Fee			301,505	301,505
43	Other (specify):* <b>Non-Allowable Cos</b>	118,648	8,630	504,173	631,451
44	<b>TOTAL Special Cost Centers</b>	118,648	148,706	1,409,086	1,676,440
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,474,125	871,229	3,824,194	10,169,548

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$100

Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
				9	10	
	315,264	33,615	348,879			30
		-				31
	119,519	(5,360)	114,159			32
		-				33
		-				34
	6,828	-	6,828			35
		-				36
	441,611	28,255	469,866			37
		-				38
4,333	715,588	-	715,588			39
	32,229	-	32,229			40
		-				41
	301,505	-	301,505			42
	631,451	(631,451)				43
4,333	1,680,773	(631,451)	1,049,322			44
	10,169,548	(1,118,787)	9,050,761			45

0.

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted. In column 2 below, reference the line on which the particular cost was**

		1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(24,016)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	33,615	30		9
10	Interest and Other Investment Income	(5,360)	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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,875)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(455,000)	43		24
25	Fund Raising, Advertising and Promotional	(4,119)	43		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 <a href="#">See PG5A</a>	(129,232)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (585,987)		\$	30

BHF USE ONLY						
48		49		50		51
						52

Reported out of Schedule V, pages 3 or 4 via column 7.

Amounts included. (See instructions.)

**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)	(532,800)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (532,800)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (1,118,787)</b>		<b>37</b>

\*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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

**Pinecrest Manor**

ID# 0012765  
 Report Period Beginning: 7/1/17  
 Ending: 6/30/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow Lobbying Expense	\$ (1,385)	20	1
2	Offset miscellaneous Income	(2,805)	21	2
3	Disallow development salary	(49,134)	43	3
4	Disallow development consultant	(1,454)	43	4
5	Disallow development general exp	(1,077)	43	5
6	Disallow development events	(4,157)	43	6
7	Disallow development postage	(1,294)	43	7
8	Disallow development office supplies	(1,060)	43	8
9	Disallow development other supplies	(1,042)	43	9
10	Disallow cable tv expense	(29,331)	43	10
11	Disallow Medicare Lab - Part A	(2,181)	43	11
12	Disallow Medicare X-Ray - Part A	(3,783)	43	12
13	Disallow development travel expense	(7)	43	13
14	Disallow development service contracts	(1,929)	43	14
15	Disallow marketing/public relations cost	(5,615)	43	15
16	Disallow general expense	(754)	43	16
17	Capitalize Expenses over \$2500	(13,201)	6	17
18	Offset Vending Income	(8,921)	2	18
19	Disallow Civic Dues	(102)	20	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
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32				32
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34				34
35				35
36				36
37				37
38				38
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(129,232)		49

Facility Name & ID Number Pinecrest Manor

**VII. RELATED PARTIES**

**A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions for this form.**

1 OWNERS		2 RELATED NURSES
Name	Ownership %	Name
Brethren Home	100%	

**B. Are any costs included in this report which are a result of transactions with related organizations? management fees, purchase of supplies, and so forth.**  YES

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organizations
Schedule V	Line	Item	Amount	Name of Related Organization
1	V	1 Dietary Salary	\$ 45,844	Pinecrest Village
2	V	2 Food	119,216	Pinecrest Village
3	V	3 Housekeeping Salary	92,634	Pinecrest Village
4	V	6 Plant Salary	82,861	Pinecrest Village
5	V	21 Clerical & General Office-Salary	32,015	Pinecrest Village
6	V	22 Employee benefits & payroll taxes	71,430	Pinecrest Village
7	V			
8	V			
9	V			
10	V			
11	V			
12	V			** Pinecrest Manor
13	V			share a common Board
14	Total		\$ 444,000	

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

ed in the instructions. Use Page 6-Supplemental as necessary.

NG HOMES		3 OTHER RELATED BUSINESS ENTITIES		
City	Name	City	Type of Business	
	Pinecrest Village	Mt. Morris, IL	Retirement	
			Community	
	Pinecrest Foundation	Mt. Morris, IL	Fund Raising	
			Foundation	
	Pinecrest Grove	Mt. Morris, IL	Independent	
			Living	

This includes rent,  
NO

accordance with

Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
	**	\$	(45,844)	1
	**		(119,216)	2
	**		(92,634)	3
	**		(82,861)	4
	**		(32,015)	5
	**		(71,430)	6
				7
				8
				9
				10
				11
er, Pinecrest Village & Pinecrest Grove				12
oard of Directors				13
		\$	\$ * (444,000)	14

Facility Name & ID Number Pinecrest Manor

**VII. RELATED PARTIES (continued)**

**B. Are any costs included in this report which are a result of transactions with related organizations? This includes management fees, purchase of supplies, and so forth.**  YES

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
Schedule V		Line	Item	Amount	Name of Related Organization
15	V	6	Maintenance	\$ 13,300	Pinecrest Grove
16	V	43	Marketing Wages	69,515	Pinecrest Grove
17	V	22	Employee Benefits	5,985	Pinecrest Grove
18	V				
19	V				
20	V				
21	V				
22	V				
23	V				
24	V				
25	V				
26	V				
27	V				
28	V				
29	V				
30	V				
31	V				
32	V				
33	V				
34	V				** Pinecrest Manor, I
35	V				share a common Boar
36	V				
37	V				
38	V				
39	<b>Total</b>			\$ 88,800	

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

This includes rent,  
NO

accordance with

Organization	6	7	8 Difference:	
Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
	**	\$	\$ (13,300)	15
	**		(69,515)	16
	**		(5,985)	17
				18
				19
				20
				21
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				31
				32
				33
Pinecrest Village & Pinecrest Grove				34
Board of Directors				35
				36
				37
				38
		\$ 0	\$ * (88,800)	39

**VII. RELATED PARTIES**

**A. (Continued) Enter below the names of ALL owners and related organizations (partie**

	1 OWNERS		2 RELATED NURSING HOM	
	Name	Ownership %	Name	
	<b>Board of Directors</b>			
1	<u>Dr. Ed Baker</u>	<u>President</u>		
2	<u>Andrew Welp</u>	<u>Vice-President</u>		
3	<u>Michele Firebaugh</u>	<u>Treasurer</u>		
4	<u>Dianne Swingel</u>	<u>Secretary</u>		
5	<u>Neil Brinkmeier</u>	<u>Director</u>		
6	<u>Patrice Nightingale</u>	<u>Director</u>		
7	<u>Willie Hisey Pierson</u>	<u>Director</u>		
8	<u>Roger Anna</u>	<u>Director</u>		
9	<u>Beverly Binkley</u>	<u>Director</u>		
10	<u>Gary Henderson</u>	<u>Director</u>		
11	<u>Ralph McFadden</u>	<u>Director</u>		
12	<u>Patricia Bell</u>	<u>Director</u>		
13	<u>Gary Melvin</u>	<u>Director</u>		
14	<u>Ferol Labash</u>	<u>Administrator</u>		
15	<u>Michael Anderson</u>	<u>Director</u>		
16				
17				
18				
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26				
27				
28				
29				
30				

is) as defined in the instructions.

				3
IES	OTHER RELATED BUSINESS ENTITIES			
City	Name	City	Type of Business	
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
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Facility Name & ID Number

Pinecrest Manor

#

VII. RELATED PARTIES (continued)

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

**NOTE: ALL owners ( even those with less than 5% ownership) and their re must be listed on this schedule.**

	1	2	3	4
	Name	Title	Function	Ownership Interest
1				
2				
3	See Page 6- Supp for Listing of Board of Directors			
4				
5	Note: No members of the Board provide services to t			
6	financial interest in businesses that do business with,			
7				
8	No member of the Board received any compensation			
9	home.			
10				
11				
12				
13				

\* If the owner(s) of this facility or any other related parties listed above have receive of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE ,

\*\* This must include all forms of compensation paid by related entities and all FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FO ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RES

Board of Directors.

**Relatives who receive any type of compensation from this home**

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
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
			TOTAL	\$	13

**and compensation from other nursing homes, attach a schedule detailing the name(s) AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS**

**located to Schedule V of this report (i.e., management fees).  
 FORMS OF COMPENSATION RECEIVED FROM THIS HOME,  
 RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION**

**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.

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4  Total Units	5  Su All
1					
2					
3		N/A			
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	<b>TOTALS</b>				



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

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

	1	2		3	4
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required
		YES	NO		
	<b>A. Directly Facility Related</b>				
	<b>Long-Term</b>				
1	JP Morgan Chase		X	Bond Issue	Interest Only
2					
3					
4					
5					
	<b>Working Capital</b>				
6	Midland States Bank		X	Line of Credit	Interest Only
7					
8					
9	<b>TOTAL Facility Related</b>				
	<b>B. Non-Facility Related*</b>				
10					
11					
12					
13					
14	<b>TOTAL Non-Facility Related</b>				
15	<b>TOTALS (line 9+line14)</b>				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sc

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

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



Facility Name & ID Number Pinecrest Manor

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

**B. Real Estate Taxes**

**Important, please see the next work statement and bill must accompany**

1. Real Estate Tax accrual used on 2017 report.

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, list each year.)

3. Under or (over) accrual (line 2 minus line 1).

4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the li

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general and administrative expenses. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the denial.)**

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 refund check.)**

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	_____	8
	2014	_____	9
	2015	_____	10
	2016	_____	11
	2017	_____	12

**Facility is a not-for-profit and pays no real estate taxes.**

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Do not include taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must file an application for real estate tax exemption unless the building is less than four years old at the time of the assessment. **This denial must be no more than four years old at the time of the assessment.**

sheet, "RE_Tax". The real estate tax the cost report.		\$	1
2017 overs more than one year, detail below.)		\$	2
		\$	3
nes below.)		\$	4
eneral operating costs on Schedule V, sections A, B or C. copy of the appeal filed with the county.)		\$	5
Alloc Fr. Mgmt Co.			
real estate tax appeal board's decision.)		\$	6
		\$	7

	<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

duct any overaccrual of

st attach a denial of an  
is rented from a for-profit entity.  
t the time the cost report is filed.

# 2017 LONG TERM CARE REAL ESTATE TAX

FACILITY NAME Pinecrest Manor

FACILITY IDPH LICENSE NUMBER 0012765

CONTACT PERSON REGARDING THIS REPORT Kim Macklin

TELEPHONE (815) 734-4103 FAX #: (815) 734

**A. Summary of Real Estate Tax Cost**

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

(A)

(B)

	<u>Tax Index Number</u>	<u>Property Description</u>	
1.	<u>N/A-Facility is a Not-For-Profit</u>	<u></u>	\$
2.	<u>and pays no real estate taxes.</u>	<u></u>	\$
3.	<u></u>	<u></u>	\$
4.	<u></u>	<u></u>	\$
5.	<u></u>	<u></u>	\$
6.	<u></u>	<u></u>	\$
7.	<u></u>	<u></u>	\$
8.	<u></u>	<u></u>	\$
9.	<u></u>	<u></u>	\$
10.	<u></u>	<u></u>	\$
<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 used for nursing home services? YES N/A NO

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

**C. Tax Bills**

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

**PLEASE NOTE: *Payment information from the Internet* or otherwise is *documentation* . Facilities located in Cook County are required to provide **installment** tax bill.**



Facility Name & ID Number Pinecrest Manor

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 79970 B. General Construction Type: Exterior Brick

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Party  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI-C.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C.)

E. List all other business entities owned by this operating entity or related to the operating entity that are included in this report (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living, etc.). List entity name, type of business, square footage, and number of beds/units available (where applicable).  
Pinecrest Village-Retirement Community  
Congregate living units-48 units-60,413 square feet  
Independent living units-9 units-12,079 square feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  
 If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Months: N/A  
 3. Current Period Amortization: N/A 4. Depreciation: N/A

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2
	Use	Square Feet
1	<u>Resident Care</u>	<u>443,048</u>
2		
3	<b>TOTALS</b>	<b>443,048</b>

ck \_\_\_\_\_ Frame Wood \_\_\_\_\_ Number of Stories 1 \_\_\_\_\_

lated Organization.  (c) Rent from Completely Unrelated Organization.  
(or Schedule XII-A. See instructions.)

t from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
(XI-C or Schedule XII-B. See instructions.)

located on or adjacent to this nursing home's grounds  
(Ident living facilities, CNA training facilities, etc.)  
)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

YES  NO

Number of Years Over Which it is Being Amortized: N/A

Costs Incurred: N/A

(Organization and pre-operating costs.)

3	4	
Year Acquired	Cost	
<u>1889</u>	<u>\$ 20,626</u>	1
		2
	<u>\$ 20,626</u>	3

**XI. OWNERSHIP COSTS (continued)**

**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.)**

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	
4	125		1963	1963	\$
5			1964	1964	
6			1965	1965	
7			1963	1963	
8			1987	1987	
<b>Improvement Type**</b>					
9	Building Improvements			1965	
10	Building Improvements			1969	
11	Building Improvements			1971	
12	Building Improvements			1972	
13	Building Improvements			1973	
14	Building Improvements			1974	
15	Building Improvements			1975	
16	Building Improvements			1976	
17	Building Improvements			1977	
18	Building Improvements			1978	
19	Building Improvements			1979	
20	Building Improvements			1980	
21	Building Improvements			1981	
22	Building Improvements			1982	
23	Building Improvements			1983	
24	Building Improvements			1984	
25	Building Improvements			1985	
26	Building Improvements			1986	
27	Garage			1983	
28	Brethren - House			1977	
29	Brethren - Renovations			1980	
30	Brethren - Insulation			1981	
31	Brethren - Garage			1984	
32	Brethren - Bath Remodel			1986	
33	Brethren - Garage Improvement			1980	
34	Energy Management			1985	
35	Building (28 Beds)			1999	
36	Carpeting			1989	

\*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.

) Round all numbers to nearest dollar.

4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation
1,248,321	\$ -	50	\$ -	\$	\$ 1,248,321
13640		50			13640
400		50			400
67803		5-20			67803
43345		5-10			43345
5,475		38			5,475
3,231		15-45	-		3,231
9,871	-	5-42	-		9,871
4,539	-	10	-		4,539
567	-	5	-		567
130,481	2,821	5-50	2,821		117,099
17,918	-	10-15	-		17,918
22,483	-	5-38	-		22,483
12,308	-	10	-		12,308
1,354	-	5-10	-		1,354
10,885	-	7	-		10,885
6,121	-	5	-		6,121
8,640	-	10	-		8,640
54,612	-	5-10	-		54,612
65,748	-	5-10	-		65,748
74,218	-	5-10	-		74,218
28,402	-	5-10	-		28,402
53,789	-	5	-		53,789
11,892	-	10	-		11,892
19,500		25			19,500
40,698		25			40,698
2,149		10			2,149
10,692		10			10,692
1,296		5			1,296
2,095		14			2,095
3,180		10			3,180
2,780,122	69,503	40	69,503		1,329,165
805	-	10	-		805

See Page 12A. Line 70 for total

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.)

1		3	
Improvement Type**		Year Constructed	
37	Canopy Extension	1987	\$
38	Entrance Way	1987	
39	Building Improvements	1991	
40	Building Improvements	1991	
41	Capitalized Repairs	1991	
42	Building Improvements	1992	
43	Building Improvements	1992	
44	Building Improvements	1992	
45	Building Improvements	1993	
46	Building Improvements	1993	
47	Building Improvements	1994	
48	Building Improvements	1994	
49	Building Improvements	1994	
50	Building Improvements	1994	
51	Building Improvements	1995	
52	Garage Improvements	1996	
53	Blacktop Resurfacing	1996	
54	Blacktop Resurfacing	1997	
55	Patio doors	1997	
56	Water softener	1997	
57	Accordion door	1997	
58	Roof repairs	1997	
59	Furnace repairs	1997	
60	Redecorating	1998	
61	Countertop & wallcovering	1998	
62	Door	1998	
63	Paging system	1998	
64	Wiring	1998	
65	Asbestos Removal	1998	
66	Redecorating	1999	
67	Asbestos Removal	1999	
68	Pipe insulation	1999	
69	Landscaping	1999	
70	TOTAL (lines 4 thru 69)		\$

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

) Round all numbers to nearest dollar.

4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation
6,935	\$	5-10	\$	\$	\$ 6,935
37,500	-	25	-		37,500
14,073		5-15			14,073
10,796	-	10-15	-		10,796
1,652	-	10	-		1,652
5,649	-	10-20	-		5,649
3,071		10	-		3,071
1,380	-	15	-		1,380
3,049	-	10	-		3,049
28,880	-	5	-		28,880
4,485	-	20	-		4,485
621	-	15	-		621
14,328	-	15	-		14,328
14,178	-	15	-		14,178
630	-	15	-		630
2,516	-	5	-		2,516
4,902	-	5	-		4,902
1,805	-	5	-		1,805
1,285	-	10	-		1,285
12,260	-	10	-		12,260
3,295	-	10	-		3,295
5,162	-	10	-		5,162
2,358	-	10	-		2,358
34,716	-	10	-		34,716
4,167	-	5	-		4,167
62	-	5	-		62
2,977	-	5	-		2,977
950	-	5	-		950
79,150	-	10	-		79,150
43,753	-	10	-		43,753
17,255	-	10	-		17,255
6,625	-	10	-		6,625
8,310	-	10	-		8,310
5,135,355	\$ 72,324		\$ 72,324	\$	\$ 3,671,016

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**XI. OWNERSHIP COSTS (continued)**

**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.)**

1	Improvement Type**	3 Year Constructed	
1	<b>Totals from Page 12A, Carried Forward</b>		\$
2	Signs	1999	
3	Roof	1999	
4	Windows	1999	
5	HVAC Improvement	1999	
6	Fixed Equipment	1999	
7	Wing 4 addition and modernization	1999	
8	Kitchen modernization	1999	
9	Heating & cooling renovation	1999	
10	Fresh air unit	1999	
11	Emergency/supplemental electricity	1999	
12	Security system	1999	
13	Retention pond	1999	
14	Sidewalks and outdoor lighting	1999	
15	Additional modernization	2000	
16	Flooring	2000	
17	Windows	2000	
18	Firewall	2000	
19	Security system	2000	
20	Remodeling	2000	
21	Landscaping	2000	
22	Additional asbestos removal	2000	
23	Roofing	2000	
24	Security system & fire alarm system	2000	
25	Additional kitchen modernization	2000	
26	Timeclock & security system	2000	
27	Security and Entrance Doors	2000	
28	Firewall	2000	
29	Additional kitchen modernization	2000	
30	HVAC	2001	
31	Roofing	2001	
32	Planning for modernization of rehabilitation rooms	2002	
33	Memorial Project	2002	
34	<b>TOTAL (lines 1 thru 33)</b>		\$

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

) Round all numbers to nearest dollar.

4	5	6	7	8	9
Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
5,135,355	\$ 72,324		\$ 72,324	\$	\$ 3,671,016
10,583	-	5	-		10,583
55,935	1,853	15	-	(1,853)	55,935
20,688	692	15	-	(692)	20,688
2,000	71	15	-	(71)	2,000
80,501	-	5	-		80,501
858,673	21,467	40	21,467		413,287
602,543	15,064	40	15,064		290,681
1,486,082	37,152	40	37,152		715,252
329,276	8,232	40	8,232		158,484
219,518	5,488	40	5,488		105,656
11,190	280	40	280		5,700
25,282	632	40	632		12,171
31,556	789	40	789		15,190
42,948	2,147	20	2,147		39,720
22,767	-	5			22,767
10,325	516	20	516		9,546
39,232	1,962	20	1,962		36,297
191		10			191
14,848	-	5	-		14,848
645	-	10	-		645
1,200	-	10	-		1,200
2,884		10			2,884
3,631		10			3,631
2,756	137	20	137		2,535
3,283		10			3,283
24,520	-	10	-		24,520
3,436	-	10	-		3,436
10,361	259	10	-	(259)	10,361
2,664	-	10	-		2,664
36,573	-	15			36,573
1,850	92	20	92		1,518
4,542	-	10	-		4,542
9,097,838	\$ 169,157		\$ 166,282	\$ (2,875)	\$ 5,778,305

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.)

1	Improvement Type**	3 Year Constructed	
1	<b>Totals from Page 12B, Carried Forward</b>		\$
2	<u>New Roof</u>	2002	
3	<u>Courtyard Pavillion</u>	2003	
4	<u>Solarium</u>	2003	
5	<u>Wing 7 Renovations</u>	2003	
6			
7	<u>Landscaping - Courtyard</u>	2003	
8	<u>Electrical - Courtyard</u>	2003	
9	<u>Plumbing - Courtyard</u>	2003	
10	<u>Remodeling Solarium Courtyard</u>	2003	
11	<u>Survey - Courtyard</u>	2003	
12	<u>Registers - Solarium</u>	2003	
13	<u>Cabinetry - Wing 7</u>	2003	
14	<u>Water lines - Main bldg</u>	2003	
15	<u>Dietary drain flushing system</u>	2003	
16	<u>Communications system - Wing 4</u>	2003	
17	<u>Kitchen modernization - Wing 7</u>	2003	
18	<u>Wallcovering</u>	2003	
19	<u>Code Alert installation</u>	2004	
20	<u>Fire alarm renovation and upgrade</u>	2004	
21	<u>Time clock upgrade</u>	2004	
22			
23	<u>Wallpaper/Drapes/Redecorating</u>	2005	
24	<u>Fascia improvements</u>	2005	
25	<u>Wing 6 Tub/Shower</u>	2005	
26	<u>Door Strikes - Pinecrest Terrace</u>	2005	
27	<u>Unitary controller</u>	2005	
28	<u>New Floats in Sewer Ejector Pit</u>	2005	
29	<u>Wing 4 - Roof Renovation</u>	2005	
30	<u>Renovation - East Dining Room</u>	2005	
31	<u>Replace circulating pump</u>	2005	
32	<u>Bathing System &amp; Electric Transfer Seat</u>	2005	
33			
34	<b>TOTAL (lines 1 thru 33)</b>		\$

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

) Round all numbers to nearest dollar.

4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation
9,097,838	\$ 169,157		\$ 166,282	\$ (2,875)	\$ 5,778,305
90,352	6,023	15	6,023		90,346
16,255	542	15		(542)	15,718
184,761		40			66,976
57,851	1,446	40	1,446		22,413
	-		-		
56,011	1,868	30	1,868		27,086
27,003	900	30	900		13,050
5,446	182	30		(182)	2,457
76,689	2,556	30		(2,556)	34,506
2,296	76	30	76		1,102
3,375	-	5	-		3,375
741	18	40	18		261
1,919	95	10	-	(95)	1,919
726	42	10	-	(42)	726
3,729		10			3,729
414	10	40	10		145
5,980	299	10	-	(299)	5,980
3,799	-	5	-		3,799
17,161	-	5	-		17,161
325		5			325
	-		-		
6,153	308	20	308		4,158
2,187		20			1,375
9,024		20			5,650
3,091		20			1,925
1,077		20			675
1,440	72	20	72		972
39,825		10			39,825
39,599		20			24,750
1,463		20			925
9,040		20			5,625
9,765,570	\$ 183,594		\$ 177,003	\$ (6,591)	\$ 6,175,259

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.)

1	Improvement Type**	3 Year Constructed	
1	<b>Totals from Page 12C, Carried Forward</b>		\$
2	West doctor's station renovation	2005	
3	East Lounge renovation	2006	
4	Removal of tile floor	2005	
5	Parking lot expansion	2006	
6	Heat lamps and timers	2006	
7	Alarms	2006	
8	Top jam mounted closer aluminum	2006	
9			
10	13 Vertech Radio VHF-160VC	2006	
11	Seal Coat - Parking Lot	2006	
12	Install Roof Systems - Wing 1 & 6	2006	
13			
14	Compressor	2008	
15	Ejector Pump	2008	
16			
17	Employee Lounge Renovation-flooring, cabinetry and electrical	2009	
18	Fire Alarm Upgrage	2009	
19	Courtyard Project	2009	
20	Sidewalk Egress Lighting	2009	
21			
22	Wing 5 Roof	2010	
23	Water Heater	2011	
24	Sprinkler System	2011	
25			
26	Canopy-Pinecrest Terrace Courtyard	2011	
27	Lighting Change throughout Manor-nursing home area	2011	
28	Lighting upgrade throughout Manor-nursing home area	2011	
29	Sidewalk removal & replacement	2012	
30	Smoke Detector	2012	
31	Boiler Repair	2012	
32	AC/RTU Switch and Sensor	2012	
33			
34	<b>TOTAL (lines 1 thru 33)</b>		\$

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

) Round all numbers to nearest dollar.

4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation
9,765,570	\$ 183,594		\$ 177,003	\$ (6,591)	\$ 6,175,259
1,206	60	20	60		750
14,637		20	732	732	9,150
700		20	35	35	438
53,249		20	2,662	2,662	33,275
877		20	44	44	550
1,830		20	92	92	1,150
1,058	53	20	53		662
5,000		5			5,000
6,101		5			6,101
88,180	4,409	20	4,409		50,704
7,077	354	10	708	354	6,725
10,026	501	10	1,002	501	9,519
	-		-		
8,612	430	20	430		4,085
9,850	493	20	493		4,683
23,992	2,329	10	2,399	70	22,791
21,975	1,099	20	1,099		10,440
	-		-		
39,535	2,636	15	2,636	0	20,648
6,895		10	690	690	5,117
269,493	17,966	15	17,966	(0)	131,751
3,400		3			3,400
6,309	631	10	630	(1)	4,095
5,248	524	10	524		3,406
6,511	651	10	651		3,932
2,750		10	275	275	1,788
5,180		10	518	518	3,367
2,900		10	290	290	1,885
10,368,161	\$ 215,730		\$ 215,401	\$ (329)	\$ 6,520,671

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.)

1	Improvement Type**	3 Year Constructed	
1	<b>Totals from Page 12D, Carried Forward</b>		\$
2	<u>Mechanical Room-A.O. Smith BTR-275A Water Heater</u>	2012	
3			
4	<u>Drain repair &amp; new asphalt surfacing, Manor Wesley entrance</u>	2013	
5	<u>Annunciator for Fire Alarm System in Front office</u>	2014	
6	<u>&amp; Accelerator added to sprinkler system</u>		
7	<u>Hot Water Project</u>	2014	
8	<u>Terrace signal units &amp; console alarm system</u>	2014	
9	<u>Repair/replace heat exchange/thermostat in dining room</u>	2014	
10	<u>Removal of asbestos in boiler room</u>	2014	
11			
12	<u>Water Softener in mechanical room</u>	2014	
13	<u>Sewer Ejection System, Sewer Slicer throughout facility</u>	2015	
14			
15	<u>Security Camera for Surveillance</u>	2016	
16	<u>Carrier RTU</u>	2016	
17			
18	<u>Emergency Electrical System</u>	2017	
19	<u>Door Access Upgrade</u>	2017	
20	<u>Electrical Work Upgrade</u>	2017	
21	<u>Wander System Repair</u>	2017	
22			
23	<u>Building Automation System</u>	2018	
24	<u>R&amp;M: Paint &amp; Repair 1-12, 2-19, 2-20, 4-4, 4-10,4-12,4-13,4-15</u>	2018	
25	<u>R&amp;M: Install Swing Door Operators - Welcome Center</u>	2018	
26	<u>R&amp;M: Install 4 tubes in boiler</u>	2018	
27			
28			
29			
30			
31			
32			
33			
34	<b>TOTAL (lines 1 thru 33)</b>		\$

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

) Round all numbers to nearest dollar.

4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation
10,368,161	\$ 215,730		\$ 215,401	\$ (329)	\$ 6,520,671
8,262		10	826	826	4,131
	-		-		
10,000	2,000	5	2,000	(0)	9,000
3,021		3			3,021
			-		
124,784	8,319	15	8,318	(1)	37,431
5,008	1,002	5	1,002	0	4,509
2,577	-	15	172	172	774
6,740	-	15	450	450	2,025
15,004	1,500	10	1,500	0	5,251
22,424	2,242	10	2,242	0	7,849
	-		-		
4,197	1,399	3	1,399		3,498
8,395	560	15	560		1,400
	-		-		
22,837	4,567	20	571	(3,996)	1,142
32,060	6,412	10	1,603	(4,809)	3,206
14,016	2,803	20	350	(2,453)	700
4,658	-	5	466	466	932
	-		-		
28,175	235	10	1,409	1,174	1,409
6,200	-	5	620	620	620
3,525	-	10	176	176	176
3,476	-	10	174	174	174
	-		-		
	-		-		
	-		-		
	-		-		
	-		-		
	-		-		
	-		-		
10,693,520	\$ 246,768		\$ 239,240	\$ (7,529)	\$ 6,607,919

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**XI. OWNERSHIP COSTS (continued)**

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

	Category of Equipment	1 Cost	Curre Depre
71	Purchased in Prior Years	\$ 475,776	\$
72	Current Year Purchases	13,250	
73	Fully Depreciated Assets	2,129,490	
74			
75	<b>TOTALS</b>	\$ 2,618,516	\$

**D. Vehicle Costs. (See instructions.)\***

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Curi Depi
76	Long Term Care	94 Dodge Van	1994	\$ 7,355	\$
77	Long Term Care	95 GMC Safari	1995	17,994	
78	Long Term Care	Ford Elkhart Coach	2007	44,766	
79	See Sch 13 A			70,030	
80	<b>TOTALS</b>			\$ 140,145	\$

**E. Summary of Care-Related Assets**

	1	Referen
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Page
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12

**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	<b>TOTALS</b>	\$	\$	\$	91

Asset Book Value 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
60,510	\$ 103,595	\$ 43,085	3-15	\$ 445,291	71
833	442	(391)	15 years	442	72
		-		2,129,490	73
		-			74
61,343	\$ 104,037	\$ 42,694		\$ 2,575,223	75

Asset Book Value 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
	\$	\$ -	10	\$ 7,355	76
		-	10	17,994	77
2,238	1,275	(963)	7	44,766	78
4,915	4,327	(588)	5-10	50,771	79
7,153	\$ 5,602	\$ (1,551)		\$ 120,886	80

	2 Amount	
Assets 12B thru 12I, if applicable)	\$ 13,472,807	81
Assets 12J, if applicable)	\$ 315,264	82
Assets 12K, if applicable)	\$ 348,879	83 **
Assets 12L, if applicable)	\$ 33,614	84
Assets 12M, if applicable)	\$ 9,304,028	85

## G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 39,835	92
93			93
94			94
95		\$ 39,835	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.



<b>Current Book Depreciation</b>	<b>Straight Line Depreciation</b>	<b>Adjustments</b>	<b>Life in Years</b>	<b>Accumulated Depreciation</b>
		-	5	9,765
1,444	1,439	-	10	28,885
2,638	2,638	-	10	11,871
833	250	-	10	250
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
<b>4,915</b>	<b>4,327</b>	-		<b>50,771</b>

**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, c  
 If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount
3	Original Building:	<u>N/A</u>			\$
4	Additions				
5					
6					
7	<b>TOTAL</b>				\$

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  N/A NO Terms: N/A

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

15. Is Movable equipment rental included in building rental?   
 16. Rental Amount for movable equipment: \$ 6,828 Description: Oxyg

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	
17	<u>N/A</u>		\$	\$
18				
19				
20				
21	<b>TOTAL</b>		\$	\$

column 4?

YES  NO

5 Total Years of Lease	6 Total Years Renewal Option*	
		3
		4
		5
		6
		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 \$ \_\_\_\_\_

N/A

\_\_\_\_\_ \*

YES  NO

Open Rental

(Attach a schedule detailing the breakdown of movable equipment)

4 Rental Expense for this Period	
	17
	18
	19
	20
	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 & ID Number Pinecrest Manor

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

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a sch**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p>It is the policy of this facility to only hire certified nurses aides.</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><input type="checkbox"/> YES</p> <p><input checked="" type="checkbox"/> NO</p>	<p><b>2. <u>CLASSROOM PO</u></b></p> <p><b>IN-HOUSE PROG</b></p> <p><b>IN OTHER FACII</b></p> <p><b>COMMUNITY CC</b></p> <p><b>HOURS PER CNA</b></p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS**

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

(Instructions.)

(Schedule listing the facility name, address and cost per CNA trained in that facility.)

**PORTION:** \_\_\_\_\_

**3. CLINICAL PORTION:** \_\_\_\_\_

PROGRAM

IN-HOUSE PROGRAM

CITY

IN OTHER FACILITY

SCHOOL

HOURS PER CNA \_\_\_\_\_

\_\_\_\_\_

**C. CONTRACTUAL INCOME**

(d)

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

3	4
Contract	Total
	\$
	\$

\$

**D. NUMBER OF CNAs TRAINED**

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

- (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 Staff	
			Units of Service	Cost
1	Licensed Occupational Therapist	39(3)	hrs	\$
2	Licensed Speech and Language Development Therapist	39(3)	hrs	
3	Licensed Recreational Therapist		hrs	
4	Licensed Physical Therapist	39(3)	hrs	
5	Physician Care		visits	
6	Dental Care		visits	
7	Work Related Program		hrs	
8	Habilitation		hrs	
9	Pharmacy	39(2)	# of prescripts	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs	
11	Academic Education		hrs	
12	Other (specify): <u>Oxygen</u>	39(2)		
13	Other (specify): _____			
14	TOTAL			\$

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities on this schedule.

4		5		6		7		8	
Outside Practitioner (other than consultant)				Supplies (Actual or Allocated)		Total Units (Column 2 + 4)		Total Cost (Col. 3 + 5 + 6)	
Units	Cost								
3,088	\$ 222,309					3,088		\$ 222,309	1
432	31,075					432		31,075	2
									3
4,414	317,795					4,414		317,795	4
									5
									6
									7
									8
				140,076				140,076	9
									10
									11
				4,333				4,333	12
									13
7,934	\$ 571,179			\$ 144,409		7,934		\$ 715,588	14

fees should be detailed on  
 as should not be listed

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **6/30/18**

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

		<b>1</b>	<b>2</b>	
		<b>Operating</b>	<b>After</b>	
			<b>Consolidation*</b>	
	<b>A. Current Assets</b>			
<b>1</b>	Cash on Hand and in Banks	\$ <b>141,406</b>	\$ <b>141,406</b>	<b>1</b>
<b>2</b>	Cash-Patient Deposits			<b>2</b>
<b>3</b>	Accounts & Short-Term Notes Receivable- Patients (less allowance <b>443,281</b> )	<b>995,555</b>	<b>995,555</b>	<b>3</b>
<b>4</b>	Supply Inventory (priced at )			<b>4</b>
<b>5</b>	Short-Term Investments			<b>5</b>
<b>6</b>	Prepaid Insurance	<b>84,240</b>	<b>84,240</b>	<b>6</b>
<b>7</b>	Other Prepaid Expenses	<b>59,810</b>	<b>59,810</b>	<b>7</b>
<b>8</b>	Accounts Receivable (owners or related parties)	<b>160</b>	<b>160</b>	<b>8</b>
<b>9</b>	Other(specify):			<b>9</b>
<b>10</b>	<b>TOTAL Current Assets</b> <b>(sum of lines 1 thru 9)</b>	\$ <b>1,281,171</b>	\$ <b>1,281,171</b>	<b>10</b>
	<b>B. Long-Term Assets</b>			
<b>11</b>	Long-Term Notes Receivable			<b>11</b>
<b>12</b>	Long-Term Investments			<b>12</b>
<b>13</b>	Land	<b>20,626</b>	<b>20,626</b>	<b>13</b>
<b>14</b>	Buildings, at Historical Cost	<b>8,585,689</b>	<b>1,373,509</b>	<b>14</b>
<b>15</b>	Leasehold Improvements, at Historical Cost	<b>1,358,828</b>	<b>9,320,011</b>	<b>15</b>
<b>16</b>	Equipment, at Historical Cost	<b>2,891,699</b>	<b>2,758,661</b>	<b>16</b>
<b>17</b>	Accumulated Depreciation (book methods)	<b>(8,583,437)</b>	<b>(9,304,028)</b>	<b>17</b>
<b>18</b>	Deferred Charges			<b>18</b>
<b>19</b>	Organization & Pre-Operating Costs			<b>19</b>
<b>20</b>	Accumulated Amortization - Organization & Pre-Operating Costs			<b>20</b>
<b>21</b>	Restricted Funds			<b>21</b>
<b>22</b>	Other Long-Term Assets (spe <b>CIP</b> )	<b>39,835</b>	<b>39,835</b>	<b>22</b>
<b>23</b>	Other(specify):			<b>23</b>
<b>24</b>	<b>TOTAL Long-Term Assets</b> <b>(sum of lines 11 thru 23)</b>	\$ <b>4,313,240</b>	\$ <b>4,208,614</b>	<b>24</b>
<b>25</b>	<b>TOTAL ASSETS</b> <b>(sum of lines 10 and 24)</b>	\$ <b>5,594,411</b>	\$ <b>5,489,785</b>	<b>25</b>

\*(See instructions.)

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 664,499	\$ 664,499	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	563,101	563,101	30
31	Accrued Taxes Payable (excluding real estate taxes)	43,368	43,368	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Sch 17A</u>	1,296,546	1,296,546	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,567,514	\$ 2,567,514	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable	154,000	154,000	40
41	Bonds Payable	3,575,810	3,575,810	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>	\$ 3,729,810	\$ 3,729,810	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,297,324	\$ 6,297,324	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (702,913)	\$ (807,539)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,594,411	\$ 5,489,785	48

**Facility Name:** Pinecrest Manor  
**IDPH License ID Number:** 0012765  
**Fiscal Year End:** 6/30/18

**Schedule 17A**

**XV. Balance Sheet**

**Line 36 Other Current Liabilities (specify):**

	<b>Description</b>	<b>Operating</b>
20-00-2030	OIG/Hospice Payable	(828)
20-00-2050	Credit Balances A/R	196,766
20-00-2090	Resident Funds Payable	11,060
20-00-2095	Intra-company Accounts Payable	1,088,042
20-00-2131	Employee W/h - Health	(254)
20-00-2132	Employee W/h - Dental	64
20-00-2134	Employee W/h - Pension 403 (b)(9)	(2,730)
20-00-2135	Employee W/h - Benefits Bank	(520)
20-00-2137	Employee W/h - S/L Dis Ins	(4)
20-00-2139	Employee W/h Wage Attach	(150)
20-00-2670	Provider Assesment Due	5,100
	<b>Total - Line 36</b>	<b><u><u>1,296,546</u></u></b>

**After  
Consolidation**

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(828)  
196,766  
11,060  
1,088,042  
(254)  
64  
(2,730)  
(520)  
(4)  
(150)  
5,100

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**1,296,546**

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**XVI. STATEMENT OF CHANGES IN EQUITY**

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

1	
<b>Total</b>	
(52,864)	1
	2
	3
	4
	5
(52,864)	6
(650,049)	7
	8
	9
	10
	11
	12
)	13
	14
	15
	16
(650,049)	17
	18
	19
	20
	21
	22
	23
(702,913)	24 *

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

Facility Name & ID Number Pinecrest Manor

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule) **1**  
**classifications of revenue and expense must be provided on this form, even if financial statement**  
**Note: This schedule should show gross revenue and expenses. Do not net revenue**

<b>I. Revenue</b>		<b>Amount</b>	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 10,208,555	1
2	Discounts and Allowances for all Levels	(2,668,764)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,539,791	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,145,891	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,145,891	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		12
13	Barber and Beauty Care	31,723	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	122,347	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,036	19
20	Radiology and X-Ray	1,280	20
21	Other Medical Services	97,819	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 255,205	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	5,360	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 5,360	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Schedule 19A</u>	573,252	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 573,252	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 9,519,499	30

31  
32  
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49  
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\*\*\*\*]  
^ Ent

ule to Schedules V and VI.) All required

ents are attached.

against expense.

2

II. Expenses	Amount	
<b>A. Operating Expenses</b>		
General Services	2,288,257	31
Health Care	3,674,922	32
General Administration	2,088,318	33
<b>B. Capital Expense</b>		
Ownership	441,611	34
<b>C. Ancillary Expense</b>		
Special Cost Centers	1,374,935	35
Provider Participation Fee	301,505	36
<b>D. Other Expenses (specify):</b>		
		37
		38
		39
<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 10,169,548</b>	<b>40</b>
<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(650,049)</b>	<b>41</b>
<b>Income Taxes</b>		<b>42</b>
<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (650,049)</b>	<b>43</b>

III. Net Inpatient Revenue detailed by Payer Source		
Medicaid - Net Inpatient Revenue	\$ 1,624,652	44
Private Pay - Net Inpatient Revenue	5,211,253	45
Medicare - Net Inpatient Revenue	703,886	46
Other-(specify)		47
Other-(specify)		48
<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 7,539,791</b>	<b>49</b>

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:** Pincrest Manor  
**IDPH License ID Number:** 0012765  
**Fiscal Year End:** 6/30/18

**Schedule 19A**

**XVII. Income Statement**

**Line 28 Other Revenue (specify):**

	<b>Description</b>	<b>Amount</b>
20-00-3420	Dietary Income	24,016
20-00-3421	Vending Income FY 2015	8,921
20-00-3425	Miscellaneous Income	2,805
20-00-3604	Finance Charges	4,663
20-00-3650	Pincrest Village Management Fee	444,000
20-00-3651	Pincrest Village Addtl Services	47
20-00-3655	Pincrest Grove Management Fee	88,800
	<b>Total - Line 28</b>	<b><u>573,252</u></b>

## 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	1,904	2,080	\$ 79,029	\$ 37.99	1
2	Assistant Director of Nursing	1,712	2,080	71,038	34.15	2
3	Registered Nurses	23,137	24,871	841,065	33.82	3
4	Licensed Practical Nurses	20,356	22,294	529,953	23.77	4
5	CNAs & Orderlies	92,609	102,579	1,439,959	14.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,435	9,427	135,591	14.38	10
11	Social Service Workers	6,504	7,384	166,994	22.62	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	38,563	42,987	520,863	12.12	15
16	Dishwashers					16
17	Maintenance Workers	11,559	13,136	295,823	22.52	17
18	Housekeepers	23,630	27,054	304,154	11.24	18
19	Laundry	14,509	16,095	169,945	10.56	19
20	Administrator	3,744	4,160	184,902	44.45	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,601	19,931	338,261	16.97	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	2,058	2,285	36,983	16.19	31
32	Other Health Ca <a href="#">See Sch 20A</a>	7,047	8,234	240,917	29.26	32
33	Other(specify) <a href="#">See Sch 20A</a>	5,114	5,511	118,648	21.53	33
34	TOTAL (lines 1 - 33)	278,482	310,108	\$ 5,474,125 *	\$ 17.65	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	\$ 20,183	1(3)	35
36	Medical Director	Monthly	17,518	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,106	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	482	11(3)	44
45	Social Service Consultant	Monthly	482	12(3)	45
46	Other(specify)				46
47					47
48					48
49	<b>TOTAL (lines 35 - 48)</b>		\$ 42,771		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ N/A		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	<b>TOTAL (lines 50 - 52)</b>		\$		53

**Facility Name:** Pinecrest Manor  
**IDPH License ID Number:** 0012765  
**Fiscal Year End:** 6/30/18

**Schedule 20A**

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

Description	# of Hrs. Actually Worked
Nursing Scheduler	1,828
Nursing Admin	1,780
MDS Care Plans	3,439
<b>Total - Line 32 Other Health Care (specify):</b>	<b>7,047</b>

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

Description	# of Hrs. Actually Worked
Development	1,488
Marketing	3,626
<b>Total - Line 33 Other (specify):</b>	<b>5,114</b>

<b># of Hrs. Paid and Accrued</b>	<b>Total Salaries</b>	<b>Average Hourly Wage</b>
2,054	35,200	\$ 17.14
2,080	89,606	\$ 43.08
4,100	116,111	\$ 28.32
<b>8,234</b>	<b>240,917</b>	

<b># of Hrs. Paid and Accrued</b>	<b>Total Salaries</b>	<b>Average Hourly Wage</b>
1,664	55,802	\$ 33.53
3,847	62,846	\$ 16.34
<b>5,511</b>	<b>118,648</b>	

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				Ownership		D. Employee Benefits	
Name	Function	%	Amount				
Jolene Leclere	Administrator	0%	\$ 83,528			Workers' Compensation	
Other Administrative Positions		0%	101,374			Unemployment Comp	
						FICA Taxes	
						Employee Health Insu	
						Employee Meals	
						Illinois Municipal Ret	
						Employee Retirement	
						Employee Physicals	
						Employee Recognition	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$	184,902	Employee Dental Insu	
B. Administrative - Other						Employee Life Insura	
Description			Amount			Other Employee Bene	
N/A			\$			Less: Independent Liv	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$			TOTAL (agree to Scl line 22, col.	
C. Professional Services						E. Schedule of Non-C	
Vendor/Payee	Type		Amount			to Owners or Emp	
See Sch 21C			\$ 197,330			Description	
						N/A	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				\$	197,330	TOTAL	

\* Attach copy of IMRI

and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Description	Amount		Description	Amount
ion Insurance	\$ 210,000		IDPH License Fee	\$
ensation Insurance	1,170		Advertising: Employee Recruitment	
	402,578		Health Care Worker Background Check	
irance	360,188		(Indicate # of checks performed 32 )	1,139
			Patient Background Checks 96	1,630
irement Fund (IMRF)*			LeadingAge IL	9,895
	66,682		Non Allowable Lobbying	(1,385)
	10,968		Miscellaneous Dues & Subs	8,518
	7,036			
urance	4,177		Less : Civic Organizations	(102)
nce	6,132		Less: Public Relations Expense	( )
fits	4,335		Non-allowable advertising	( )
ing & Retirement Comm.	(77,416)		Yellow page advertising	( )
chedule V,	\$ 995,850			
8)			TOTAL (agree to Sch. V,	\$ 19,695
			line 20, col. 8)	
Cash Compensation Paid			G. Schedule of Travel and Seminar**	
oyees				
	Line #	Amount	Description	Amount
		\$	Out-of-State Travel	\$
			In-State Travel	
			Seminar Expense	2,959
			Entertainment Expense	( )
			(agree to Sch. V,	
		\$	TOTAL line 24, col. 8)	\$ 2,959

Notifications

\*\*See instructions.

**Facility Name:** Pinecrest Manor  
**IDPH License ID Number:** 0012765  
**Fiscal Year End:** 6/30/18

**Schedule 21C**

**XIX. SUPPORT SCHEDULES**

**C. Professional Services**

<b>Vendor</b>	<b>Type</b>
Hinshaw & Culbertson, LLP.	Legal
William A. Radkey, Esq.	Legal
Smith & Birkholz, PC.	Legal
John Delavoan & Associates, LLC.	Accounting
Katherine M. McBride	Accounting
RSM US LLP	Accounting
ACT Netowrk Solutions, Inc.	Computer Services
MatrixCare, Inc.	Computer Services
Cyberlink	Computer Services
Adobe	Computer Services
Monthly Amortization	Computer Services
Paulette Marzahl	Computer Services

**Total (agree to Schedule V, line 19, column 3)**

Less: Non-Allowable Legal Fees  
Reclass: Software Costs to appropriate line

**Total (agree to Schedule V, line 19, column 8)**

**Amount**

808

9,874

2,355

24,007

41,677

48,235

32,427

25,833

180

191

11,243

500

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197,330

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(1,875)

(25,833)

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169,622

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Facility Name & ID Number **Pinecrest Manor****XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No (13)
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. LeadingAge-Illinois \$9,895 (14)
- (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 (15)
- (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? 15 years (16)
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 28,323 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 (17)
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 301,505 (18)  
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. (19)

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

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.

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ 24,016

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? Yes
- 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? N/A**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**

Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: RSM US LLP

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes

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.