

Facility Name Rockford Supportive Lvg Ctr

Report Period Beginning: 1/1/2018 Ending: 12/31/2018

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units N/A

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	123	Single Unit Apartment	123	44,895	1
2	13	Double Unit Apartment	13	4,745	2
3		Other			3
4	136	TOTALS	136	49,640	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	35,608	2,283		37,891	5
6	Double Unit					6
7	Other					7
8	TOTALS	35,608	2,283		37,891	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 76.33%

D. Indicate the number of paid bed-hold days the SLF had during this year

None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES NO

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO

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

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? No If yes, did the facility make all of the required payments of interest and principle? N/A

If no, explain. _____

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the required payments of interest and principle? N/A

If no, explain. _____

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle? N/A

If no, explain. _____

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IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	200,464	253,355	4,131	457,950		457,950	1
2	Housekeeping, Laundry and Maintenance	150,589	51,615	128,021	330,225	13,767	343,992	2
3	Heat and Other Utilities			109,298	109,298		109,298	3
4	Other (specify):							4
5	TOTAL General Services	351,053	304,970	241,450	897,473	13,767	911,240	5
B. Health Care and Programs								
6	Health Care/ Personal Care	752,954	12,478		765,432	5,637	771,069	6
7	Activities and Social Services	61,772	2,951	5,143	69,866		69,866	7
8	Other (specify):					633	633	8
9	TOTAL Health Care and Programs	814,726	15,429	5,143	835,298	6,270	841,568	9
C. General Administration								
10	Administrative and Clerical	212,006	9,750	252,694	474,450	(83,980)	390,470	10
11	Marketing Materials, Promotions and Advertising	68,358	709	7,235	76,302	1,095	77,397	11
12	Employee Benefits and Payroll Taxes			206,798	206,798		206,798	12
13	Insurance-Property, Liability and Malpractice			57,088	57,088	509	57,597	13
14	Other (specify):					8,430	8,430	14
15	TOTAL General Administration	280,364	10,459	523,815	814,638	(73,946)	740,692	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	1,446,143	330,858	770,408	2,547,409	(53,909)	2,493,500	16
Capital Expenses								
D. Ownership								
17	Depreciation			432,706	432,706	(121,599)	311,107	17
18	Interest					411,730	411,730	18
19	Real Estate Taxes			78,276	78,276		78,276	19
20	Rent -- Facility and Grounds			798,832	798,832	(774,720)	24,112	20
21	Rent -- Equipment			3,056	3,056		3,056	21
22	Other (specify):							22
23	TOTAL Ownership			1,312,870	1,312,870	(484,589)	828,281	23
24	GRAND TOTAL (Sum of lines 16 and 23)	1,446,143	330,858	2,083,278	3,860,279	(538,498)	3,321,781	24

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1	Non-Straight Line Depreciation	(857,222)	17 1
2			2
3	Interest Income	(1,213)	13 3
4	Bank Charges	(6,646)	10 4
5	Cable Services	(9,312)	02 5
6	Penalties	(300)	10 6
7	Loss & Damages	(271)	10 7
8	Meals & Entertainment	(35)	10 8
9	Use Tax	(443)	10 9
10	Capitalized R & M	(18,287)	2 10
11	Miscellaneous Revenue	(587)	2 11
12			12
13	MANAGEMENT OFFICE ALLOCATION		13
14	Housekeeping/Maint/Laundry	15,261	2 14
15	Utilities	1,977	6 15
16	Health Care/Personal Care	5,637	6 16
17	Health Care Emp. Ben/Payroll Taxes	633	8 17
18	Administrative and General	115,976	10 18
19	Advertising and Marketing	1,095	11 19
20	Insurance	1,722	13 20
21	Admin Emp Benefits & Payroll Taxes	8,430	14 21
22	Building Rental	-7,912	20 22
23	Management Office Allocation	(190,311)	10 23
24			24
25	BUILDING COMPANY		25
26	Rent	(782,632)	20 26
27	Interest Expense	411,730	18 27
28	Depreciation and Amortization	735,623	17 28
29	Asset Management Fee	26,692	02 29
30			30
31			31
32			32
33			33
34			34
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93			93
94			94
95			95
96			96
97			97
98			98
99			99
100			100
101	Total	(536,621)	101

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	4.87	\$ 31.20	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	17.80	11.80	3
4	Activity Director & Assistants	2.08	14.30	4
5	Social Service Workers			5
6	Head Cook	0.99	18.99	6
7	Cook Helpers/Assistants	7.61	10.20	7
8	Dishwashers			8
9	Maintenance Workers	1.92	18.73	9
10	Housekeepers	3.53	10.29	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.26	32.87	13
14	Clerical	3.18	19.08	14
15	Marketing	1.15	28.64	15
16	Other			16
17	Total (lines 1 thru 16)	44.38	\$ 15.67	17

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	N/A			\$	1
2					2
3					3
4					4
5					5
				Total	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	\$ 1
2		\$ 2
		Total
		\$ 3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
Coles SLF		Chicago, IL	
Jackson Park SLF		Chicago, IL	
Robbins SLF		Robbins, IL	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Grand Lifestyles		Skokie, IL		Management Co	
Rockford SLF Realty		Rockford, IL		Building Co	
Grand at Twin Lakes		Palatine, IL		Ind Living	

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES NO

Name of related entity: N/A If yes, what is the value of those services? \$ N/A

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

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VIII. OWNERSHIP COSTS

A. Purchase price of land 550,000 Year land was acquired 2016

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

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

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	136		2016	2005	\$ 4,400,000	\$ 1,168,329	35	\$ 125,714	\$ (1,042,615)	\$ 377,142	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Total From Supplemental Page 5's				387,248			19,362	19,362	20,061	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 4,787,248	\$ 1,168,329		\$ 145,076	\$ (1,023,253)	\$ 397,203	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 1,660,307	\$	\$ 166,031	166,031		\$ 496,713	18
19	Vehicles						-	19
20	TOTAL (lines 18 and 19)	\$ 1,660,307	\$	\$ 166,031	166,031		\$ 496,713	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

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XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	Installed New Surveillance System	2017	6,502		20	325	325	650	1
2	Heat Pump	2017	3,646		20	182	182	365	2
3	Replaced Coil/Relay On Fire Pump	2017	3,818		20	191	191	382	3
4	1St-5Th Floor-Room/Corridor/Lounge Tiling/Paint/Lighting	2018	358,477		20	17,924	17,924	17,924	4
5	Furnish & Install Gcio Boards, Asibna Boards	2018	7,790		20	390	390	390	5
6	Parking Lots & Building Lights	2018	7,014		20	351	351	351	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
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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)		\$ 387,248	\$		\$ 19,362	\$ 19,362	\$ 20,061	34

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

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XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
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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)		\$	\$		\$	\$	34

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

Facility Name & ID Number Rockford Supportive Lvg Ctr

Report Period Beginning:

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Ending:

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XI. OWNERSHIP COSTS (continued)

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

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

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

Facility Name: Rockford Supportive Lvg Ctr

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IX. RENTAL COSTS

A. Building and Fixed Equipment

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? YES NO

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$			3
4	Additions			/ /				4
5				/ /				5
6	Allocated from Grand Lifestyles			/ /	24,112			6
7	TOTAL				\$ 24,112			7

8. Is movable equipment rental included in building rental? YES NO

9. Rental amount for movable equipment \$ 3,056

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2	3	4	6	7	8	9		
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense
		YES	NO			Original	Balance			
	A. Directly Facility Related									
	Long-Term									
1	MB Financial		X	Mortgage	/ /	\$	\$ 10,068,668	/ /		\$ 411,730
2					/ /			/ /		
3					/ /			/ /		
	Working Capital									
4					/ /			/ /		
5					/ /			/ /		
6					/ /			/ /		
7	TOTAL Facility Related					\$	\$ 10,068,668			\$ 411,730
	B. Non-Facility Related									
8					/ /			/ /		
9					/ /			/ /		
10	TOTALS (lines 7, 8 and 9)					\$	\$ 10,068,668			\$ 411,730

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

** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 350,357	\$ 496,539	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	367,495	367,495	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	62,751	762	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached</u>	177,347	1,582,907	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 957,950	\$ 2,447,703	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		550,000	13
14	Buildings, at Historical Cost		4,382,624	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	432,706	2,100,082	16
17	Accumulated Depreciation (book methods)	(432,706)	(2,850,251)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):		4,400,000	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$	\$ 8,582,455	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 957,950	\$ 11,030,158	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 35,257	\$ 91,867	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	77,124	77,124	30
31	Accrued Taxes Payable	89,917	89,917	31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	<u>See Attached</u>	7,773	278,715	36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 210,071	\$ 537,623	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		10,068,668	39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43	<u>See Attached</u>	421,096	421,096	43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 421,096	\$ 10,489,764	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 631,167	\$ 11,027,387	45
46	TOTAL EQUITY	\$ 326,783	\$ 2,771	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 957,950	\$ 11,030,158	47

*(See instructions.)

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XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
I. Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 3,804,423	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,804,423	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	1,213	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,213	14
D. Other Revenue (specify):			
15		587	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 587	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,806,223	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	897,473	19
20	Health Care/ Personal Care	835,298	20
21	General Administration	814,638	21
B. Capital Expense			
22	Ownership	1,312,870	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 3,860,279	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (54,056)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (54,056)	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$ 2,268,797	32
33	Private Pay - Net Inpatient Revenue	1,535,626	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 3,804,423	37