

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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.

I. IDPH License ID Number: 0025239

Facility Name: ROLLING HILLS MANOR

Address: 3615 16TH STREET ZION 60099
Number City Zip Code

County: LAKE

Telephone Number: (847)746-8382 Fax # (847)746-3545

HFS ID Number:

Date of Initial License for Current Owners: 9-01-1979

Type of Ownership:

☒	VOLUNTARY,NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL
☒	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code	501C(3)	☐	Corporation	☐	Other
		☐	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

In the event there are further questions about this report, please contact:
Name: JAMES S. STEFO, SR. Telephone Number: (847)456-6681
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 11/01/2015 to 10/31/2016 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.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)	
	(Type or Print Name)	JAMES S. STEFO, SR		
	(Title)	EXECUTIVE DIRECTOR		
Paid Preparer	(Signed)		(Date)	
	(Print Name and Title)			
	(Firm Name & Address)			
	(Telephone)	()	Fax # ()	

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number ROLLING HILLS MANOR

0025239 Report Period Beginning: 11/01/2015 Ending: 10/31/2016

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 _____

	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	115	Skilled (SNF)	115	42,090	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	115	TOTALS	115	42,090	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	14,646	12,390	11,275	38,311	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,646	12,390	11,275	38,311	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.02%

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

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

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

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

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

I. On what date did you start providing long term care at this location? Date started 9 / 01 / 1979

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 9 / 01 / 1979 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter number of beds certified _____ and days of care provided 11,275

Medicare Intermediary WPS MEDICARE

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 10/31/2016 Fiscal Year: 10/31/2016
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number **ROLLING HILLS MANOR** # **0025239** Report Period Beginning: **11/01/2015** Ending: **10/31/2016**
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	384,486	24,627	54,100	463,213		463,213		463,213			1
2	Food Purchase		288,484		288,484	(30,140)	258,344	(2,581)	255,763			2
3	Housekeeping	301,609	66,500		368,109		368,109		368,109			3
4	Laundry	205,214	29,567	8,670	243,451		243,451		243,451			4
5	Heat and Other Utilities			165,546	165,546		165,546		165,546			5
6	Maintenance	221,160	14,009	91,498	326,667		326,667		326,667			6
7	Other (specify):* Rolling Hills Place			948,669	948,669		948,669	(948,669)				7
8	TOTAL General Services	1,112,469	423,187	1,268,483	2,804,139	(30,140)	2,773,999	(951,250)	1,822,749			8
	B. Health Care and Programs											
9	Medical Director			17,040	17,040		17,040		17,040			9
10	Nursing and Medical Records	4,318,281	355,247	767,761	5,441,289		5,441,289		5,441,289			10
10a	Therapy			1,382,852	1,382,852	(437,533)	945,319		945,319			10a
11	Activities	135,177	8,602	9,795	153,574		153,574		153,574			11
12	Social Services	91,296	1,221		92,517		92,517		92,517			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Rolling Hills Place			550,732	550,732		550,732	(550,732)				15
16	TOTAL Health Care and Programs	4,544,754	365,070	2,728,180	7,638,004	(437,533)	7,200,471	(550,732)	6,649,739			16
	C. General Administration											
17	Administrative	238,275		224,134	462,409		462,409	(224,134)	238,275			17
18	Directors Fees			15,000	15,000		15,000		15,000			18
19	Professional Services			103,370	103,370		103,370		103,370			19
20	Dues, Fees, Subscriptions & Promotions			67,557	67,557		67,557	(29,943)	37,614			20
21	Clerical & General Office Expenses	511,841	42,433	198,875	753,149		753,149	(42,762)	710,387			21
22	Employee Benefits & Payroll Taxes			1,257,115	1,257,115	30,140	1,287,255	(18,541)	1,268,714			22
23	Inservice Training & Education			8,545	8,545		8,545		8,545			23
24	Travel and Seminar			7,565	7,565		7,565		7,565			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			91,150	91,150		91,150		91,150			26
27	Other (specify):* Rolling Hills Place			810,884	810,884		810,884	(810,884)				27
28	TOTAL General Administration	750,116	42,433	2,784,195	3,576,744	30,140	3,606,884	(1,126,264)	2,480,620			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,407,339	830,690	6,780,858	14,018,887	(437,533)	13,581,354	(2,628,246)	10,953,108			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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			246,093	246,093		246,093	12,281	258,374			30
31	Amortization of Pre-Op. & Org.											31
32	Interest and Bond Costs			97,254	97,254		97,254	(51,873)	45,381			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Rolling Hills Place			414,867	414,867		414,867	(414,867)				36
37	TOTAL Ownership			758,214	758,214		758,214	(454,459)	303,755			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Bed Tax			163,222	163,222		163,222		163,222			41
42	Provider Participation Fee			63,136	63,136		63,136		63,136			42
43	Other (specify):*					437,533	437,533		437,533			43
44	TOTAL Special Cost Centers			226,358	226,358	437,533	663,891		663,891			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	6,407,339	830,690	7,765,430	15,003,459		15,003,459	(3,082,705)	11,920,754			45

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

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.)

	NON-ALLOWABLE EXPENSES	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	(18,541)	22		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	12,281	30		9
10	Interest and Other Investment Income	(51,873)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,581)	2		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				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(224,134)	17		24
25	Fund Raising, Advertising and Promotional	(29,943)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (314,791)		\$	30

BHF USE ONLY								
48		49		50		51		52

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 Amount	2 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)	(2,767,914)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (2,767,914)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (3,082,705)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
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				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	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number ROLLING HILLS MANOR# 0025239

Report Period Beginning:

11/01/2015

Ending:

10/31/2016

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,581)	0	0	0	0	0	0	0	0	0	0	(2,581)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	(948,669)	0	0	0	0	0	0	0	0	0	(948,669)	7
8	TOTAL General Services	(2,581)	(948,669)	0	0	0	0	0	0	0	0	0	(951,250)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	(550,732)	0	0	0	0	0	0	0	0	0	(550,732)	15
16	TOTAL Health Care and Programs	0	(550,732)	0	0	0	0	0	0	0	0	0	(550,732)	16
	C. General Administration													
17	Administrative	(224,134)	0	0	0	0	0	0	0	0	0	0	(224,134)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(29,943)	0	0	0	0	0	0	0	0	0	0	(29,943)	20
21	Clerical & General Office Expenses	0	(42,762)	0	0	0	0	0	0	0	0	0	(42,762)	21
22	Employee Benefits & Payroll Taxes	(18,541)	0	0	0	0	0	0	0	0	0	0	(18,541)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	(810,884)	0	0	0	0	0	0	0	0	0	(810,884)	27
28	TOTAL General Administration	(272,618)	(853,646)	0	0	0	0	0	0	0	0	0	(1,126,264)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(275,199)	(2,353,047)	0	0	0	0	0	0	0	0	0	(2,628,246)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number ROLLING HILLS MANOR # 0025239 Report Period Beginning: 11/01/2015 Ending: 10/31/2016

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	12,281	0	0	0	0	0	0	0	0	0	0	12,281	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(51,873)	0	0	0	0	0	0	0	0	0	0	(51,873)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	(414,867)	0	0	0	0	0	0	0	0	0	(414,867)	36
37	TOTAL Ownership	(39,592)	(414,867)	0	0	0	0	0	0	0	0	0	(454,459)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(314,791)	(2,767,914)	0	0	0	0	0	0	0	0	0	(3,082,705)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Slovak American Charitable Association	100	Rolling Hills Manor	Zion, Illinois	N/A	N/A	SNF
Slovak Americqn Charitable Association	100	N/A	N/A	Rolling Hills Place	Zion, Illinois	Assited Living. Facility

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	21	Administrative Expenses	\$ 42,762	Slovql American Charitable Associqtion		\$	\$ (42,762)	1
2	V	7	General Services	948,669	Rolling Hills Place			(948,669)	2
3	V	15	Healthcare and Programs	550,732	Rolling Hills Place			(550,732)	3
4	V	27	General Administration	810,884	Rolling Hills Place			(810,884)	4
5	V	36	Capital Expenses	414,867	Rolling Hills Place			(414,867)	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,767,914			\$	\$ * (2,767,914)	14

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

VII. RELATED PARTIES

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

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

Facility Name & ID Number ROLLING HILLS MANOR # 0025239 Report Period Beginning: 11/01/2015 Ending: 10/31/2016

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	James Stefo, Jr.	Director	President	None	None	1/2 Hour	2.00	Director Fee	\$ 2,400		1
2	Anne Lesak Scott	Director	Vice President	None	None	1/2 Hour	2.00	Director Fee	2,400		2
3	Janet Pilch	Director	Treasurer	None	None	1/2 Hour	2.00	Director Fee	2,200		3
4	Dorothy Mitchell	Director	Secretary	None	None	1/2 Hour	2.00	Director Fee	2,400		4
5	Marion Stefo	Director	Management Com	None	None	1/2 Hour	2.00	Director Fee	800		5
6	Steve Fusek.	Director	Management Com	None	None	1/2 Hour	2.00	Director Fee	2,400		6
7	Eleanor Petras	Director	Management Com	None	None	1/2 Hour	2.00	Director Fee	2,400		7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 15,000		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 ROLLING HILLS MANOR # 0025239 Report Period Beginning: 11/01/2015 Ending: 0/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒
- B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number () _____
Fax Number () _____

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ NONE	\$ NONE		\$	25

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	Illinois Finance Authority						\$		\$			\$	1		
2	Revenue Bonds		X	Modification Agreement	\$8,700.00	6/20/2000		2,600,000	1,755,000	6/01/2034	3.5000	82,861	2		
3													3		
4													4		
5													5		
	Working Capital														
6													6		
7													7		
8													8		
9	TOTAL Facility Related				\$8,700.00		\$	2,600,000	\$	1,755,000			\$	82,861	9
	B. Non-Facility Related*														
10													10		
11													11		
12													12		
13													13		
14	TOTAL Non-Facility Related						\$		\$			\$		14	
15	TOTALS (line 9+line14)						\$	2,600,000	\$	1,755,000			\$	82,861	15

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

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

** 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

1. Real Estate Tax accrual used on 2015 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	NONE	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.)				\$	NONE	2
3. Under or (over) accrual (line 2 minus line 1).				\$	NONE	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	NONE	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.)				\$	NONE	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.)				\$	NONE	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	NONE	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2011	NONE	8	FOR BHF USE ONLY	
		2012	NONE	9		
		2013	NONE	10	13	FROM R. E. TAX STATEMENT FOR 2015 \$ 13
		2014	NONE	11	14	PLUS APPEAL COST FROM LINE 5 \$ 14
		2015	NONE	12	15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION \$	16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME ROLLING HILLS MANOR COUNTY LAKE

FACILITY IDPH LICENSE NUMBER 0025239

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <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 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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

A. Square Feet: 51,632

B. General Construction Type: Exterior BRICK Frame N/A 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).

ROLLING HILLS PLACE

68 BEDS / 60 UNITS

48000 SQUARE FEET

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>NURSING HOME</u>	<u>3 ACRES</u>	<u>1979</u>	<u>\$ 100,763</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	3 ACRES		\$ 100,763	3

HFS 3745 (N-4-99)

IL478-2471

Facility Name & ID Number **ROLLING HILLS MANOR**

0025239

Report Period Beginning:

11/01/2015

Ending:

10/31/2016

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			1979	1970	\$ 927,078	\$ 10,896	40	\$ 23,177	\$ 12,281	\$ 924,459	4
5			1979	1970	712,648		35			710,408	5
6			1992	1992	1,234,270	31,227	40	31,227		755,302	6
7			1992	1992	232,299		10			232,299	7
8			1998	1998	695,702	17,393	40	17,393		313,834	8
	Improvement Type**										
9	AIRLOCKS			1982	3,886		20			3,886	9
10	ROOF			1983	41,724		20			41,724	10
11	PLUMBING FIXTURES			1983	3,845		20			3,845	11
12	ROOF AND HEATER			1984	118,647		20			118,647	12
13	SURFACING AND DRAINAGE			1984	37,141		10			37,141	13
14	SHRUBBERY			1985	1,061		10			1,061	14
15	RAMP			1985	38,992		20			38,992	15
16	MIXING VALVE			1985	325		20			325	16
17	FENCE			1986	1,257		20			1,257	17
18	RAMP			1986	5,400		20			5,400	18
19	ROOF			1986	33,997		20			33,997	19
20	HEATING UNITS			1986	6,344		3			6,344	20
21	FLOOD DEVICE			1989	7,418		10			7,418	21
22	ELECTRIC PANELS			1986	6,354		5			6,354	22
23	HALLWAY LIGHTING			1990	8,091		10			8,091	23
24	ALARM SYSTEM			1991	6,775		10			6,775	24
25	PELLA WINDOWS			1992	4,367		10			4,367	25
26	PELLA WINDOWS			1992	3,661		5			3,661	26
27	ROOF			1993	24,500		10			24,500	27
28	PELLA WINDOWS			1993	14,624		20			14,624	28
29	ROOF			1994	24,500		10			24,500	29
30	HEATING UNITS			1994	6,987		10			6,987	30
31	WATER LINE			1994	6,820		20			6,820	31
32	PARKING LOT SURFACING			1994	4,346	109	20	109		3,844	32
33	ROOF			1995	24,800		10			24,800	33
34	HOT WATER SYSTEM			1995	18,175		10			18,175	34
35	DOOR LOCKS			1995	12,473		10			12,473	35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2015 Ending: 10/31/2016

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 CALL LIGHTING SYSTEM	1996	\$ 14,321	\$	10	\$	\$	\$ 14,321	37
38 RETAINING WALL	1996	38,975	972	20	972		38,975	38
39 OXYGEN ENVIRONMENT	1996	3,892		10			3,892	39
40 EMERGENCY GENERATOR	1996	10,089		10			10,089	40
41 CANOPIES	1997	2,490		15			2,490	41
42 KITCHEN TILING	1997	3,507		10			3,507	42
43 AIR CONDITIONING	1997	5,970		10			5,970	43
44 ROOF	1998	5,500		10			5,500	44
45 SIGN	1999	2,768	69	40	69		1,243	45
46 SIGN	1999	4,668	117	40	117		2,104	46
47 PELLA WINDOWS	1999	7,855	393	20	393		6,876	47
48 CARPENTING WALLPAPER	2000	9,279	167	15	167		9,253	48
49 SMOKE DETECTORS	2000	12,985	485	15	485		11,627	49
50 ROOF	2000	12,585	629	20	629		10,381	50
51 SEWER EXTENSION	2000	11,480	574	20	574		9,471	51
52 SHRUBBERY	2001	2,211	78	15	78		2,211	52
53 PAINT AND WALLPAPER	2001	1,510		10			1,510	53
54 VINYL FLOORING	2001	9,602		10			9,602	54
55 CARPENTING AND WALLPAPER	2001	17,556		10			17,556	55
56 HAND RAILS	2001	11,425	571	20	571		8,851	56
57 PRESSURE VALVE	2001	4,636	232	20	232		3,595	57
58 EXHAUST FANS	2001	3,994	200	20	200		3,099	58
59 CARPENTING AND TILE	2002	80,772		10			80,772	59
60 HAND RAILS	2002	28,365	1,418	40	1,418		20,562	60
61 CLASSROOM FLOORS AND WALLS	2002	2,970	149	40	149		2,159	61
62 WOOD COLUMNS	2002	7,050	353	40	353		5,117	62
63 FLOOR OUTLETS	2002	4,606	230	40	230		3,336	63
64 DOOR	2002	7,360	368	40	368		5,336	64
65 VINYL FLOORING	2003	29,600		10			29,600	65
66 DOORS	2003	6,835	342	40	342		4,620	66
67 SIDEWALKS	2003	4,352	218	40	218		2,942	67
68 SHRUBBERY	2004	5,000		10			5,000	68
69								69
70 TOTAL (lines 4 thru 69)		\$ 4,642,715	\$ 67,190		\$ 79,471	\$ 12,281	\$ 3,743,877	70

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2015 Ending: 10/31/2016

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		\$ 4,642,715	\$ 67,190		\$ 79,471	\$ 12,281	\$ 3,743,877	1
2	CARPENTING	2004	27,900		10			27,900	2
3	DOORS	2004	11,800	590	20	590		7,375	3
4	DOORS	2005	3,372	169	20	169		1,941	4
5	WALLGUARDS AND RAILS	2005	3,540		10			3,540	5
6	VENTILATING DAMPERS	2005	3,538	236	15	236		2,714	6
7	DOOR PLATES AND LOCKS	2005	3,525	176	20	176		2,024	7
8	SIGNS	2005	3,662	366	10	366		4,209	8
9	SENSOR SECURITY SYSTEM	2005	24,322	1,216	20	1,216		13,984	9
10	TELEPHONE CIRCUITRY	2005	5,483	366	15	366		4,207	10
11	FLOORING	2005	1,500	150	10	150		1,725	11
12	ALARM SYSTEM	2005	1,527	153	10	153		1,759	12
13	TELEPHONE SECURITY	2005	2,163	144	15	144		1,656	13
14	WATER LINES AND BOILER	2005	33,140	1,657	20	1,657		19,056	14
15	HVAC UNIT	2005	9,280	238	39	238		2,638	15
16	HVAC UNIT	2005	7,925	793	10	793		9,117	16
17	FLOORING	2006	7,148	715	10	715		8,223	17
18	ELECTRICAL PANEL	2006	1,100	55	20	55		578	18
19	FREEZER CIRCUITRY	2006	1,986	132	15	132		1,386	19
20	ELEVATOR HYDRULICS RENOVATION	2006	33,276	1,664	20	1,664		17,472	20
21	DOOR LOCKS	2006	1,830	92	20	92		966	21
22	CRASH RAILS	2006	578	29	20	29		304	22
23	BOILER PIPING	2006	1,742	87	20	87		914	23
24	SKYLIGHTS	2006	3,205	160	20	160		1,680	24
25	SIDEWALKS	2006	1,400	70	20	70		735	25
26	GENERATOR ELECTRIC SYSTEM	2006	1,336	134	10	134		1,407	26
27	PARKING LOT SURFACING	2006	2,985		5			2,985	27
28	ELEVATOR LIGHTING	2006	1,527	76	20	76		785	28
29	WALK IN FREEZER	2006	33,813	1,691	20	1,691		17,755	29
30	SHRUBBERY	2006	4,512	338	10	338		4,114	30
31	100 WING - ELECTRICAL	2006	18,869	943	20	943		9,902	31
32	100 WING - LIGHTING	2006	4,106	205	20	205		2,152	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,904,805	\$ 79,835		\$ 92,116	\$ 12,281	\$ 3,919,080	34

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2015 Ending: 10/31/2016

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 4,904,805	\$ 79,835		\$ 92,116	\$ 12,281	\$ 3,919,080	1
2	100 WING - CARPENTING AND DOORS	2006	6,625	331	20	331		3,475	2
3	100 WING - FLOORING	2006	4,550	228	20	228		2,394	3
4	100 WING - PLUMBING	2006	1,742	88	20	88		924	4
5	100 WING - PAINTING AND WALLPAPER	2007	8,198	410	20	410		4,305	5
6	SEWERS	2007	31,553	1,578	20	1,578		14,991	6
7	PLUMBING CONNECTIONS	2007	3,384	169	20	169		1,606	7
8	SPRINKLER SYSTEM	2007	31,188	1,650	20	1,650		15,128	8
9	KITCHEN TILING	2007	1,420	142	10	142		1,349	9
10	THERMOSTATS	2007	3,585	358	10	358		3,401	10
11	DOORS AND LOCKS	2007	12,180	609	20	609		5,806	11
12	WINDOW TREATMENTS	2007	1,800	180	10	180		1,710	12
13	COLUMN CAPS	2007	7,534	462	20	462		4,219	13
14	ROOFING	2007	1,050	53	20	53		502	14
15	AUTOMATIC DOORS	2007	2,972	149	20	149		1,415	15
16	ELECTRICAL PANEL	2007	9,128	456	20	456		4,332	16
17	HAND RAILS	2007	3,200	160	20	160		1,520	17
18	100 WING - LIGHTING	2007	5,450	272	20	272		2,584	18
19	100 WING - DOORS	2007	3,885	194	20	194		1,843	19
20	100 WING - PAINTING AND WALLPAPER	2007	1,596	80	20	80		760	20
21	FIRE ALARM SYSTEMS	2008	15,772	789	20	789		6,706	21
22	AIR CONDITIONING	2008	1,700	170	10	170		1,445	22
23	WATER LINE	2008	14,210	474	30	474		4,029	23
24	CIRCUIT BREAKERS	2008	1,140	57	20	57		484	24
25	HEAT PLIMBING	2008	6,525	653	10	653		5,550	25
26	KITCHEN TILING	2008	1,018	51	20	51		433	26
27	SPRINKLER SYSTEM	2008	3,986	199	20	199		1,692	27
28	STORAGE ROOM DOORS	2008	12,170	609	20	609		5,176	28
29	CARPETING	2008	2,825	283	10	283		2,405	29
30	CARPETING	2008	2,580	258	10	258		2,193	30
31	WALL PANELS	2008	3,267	163	20	163		1,386	31
32	NAINTENANCE SINK	2008	965	48	20	48		408	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,112,003	\$ 91,158		\$ 103,439	\$ 12,281	\$ 4,023,251	34

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2015 Ending: 10/31/2016

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,112,003	\$ 91,158		\$ 103,439	\$ 12,281	\$ 4,023,251	1
2	SPRINKLER SYSTEM	2008	1,155	30	39	30		268	2
3	STORAGE ROOM DOORS	2008	3,958	101	39	101		907	3
4	DOOR LOCKS	2008	3,358	168	20	168		1,428	4
5	BOILER AND WATER TANKS	2008	11,920	596	20	596		5,064	5
6	RETAINING WALL	2008	46,418	2,321	20	2,321		19,728	6
7	DOORS AND LOCKS	2008	1,939	97	20	97		824	7
8	DRYER EXHAUST FANS	2008	4,313	431	10	431		3,664	8
9	CARPETING	2008	3,600	360	10	360		3,060	9
10	LANDSCAPING AND SHRUBBERY	2008	18,783	939	20	939		7,982	10
11	ELEVATOR - ELECTRICAL	2009	58,435	1,498	39	1,498		11,236	11
12	WATER LINE PIPING	2009	15,146	388	39	388		2,910	12
13	FIRE ALARM SYSTEM	2009	15,302	392	39	392		2,973	13
14	NURSE CALL SYSTEM	2009	9,175	458	20	458		3,435	14
15	FLOORING	2009	2,092	209	10	209		1,568	15
16	FIRE ALARM SYSTEM	2009	5,273	135	39	135		1,013	16
17	NURSE CALL SYSTEM	2009	5,186	132	39	132		990	17
18	TELEPHONE LINES	2009	3,810	381	10	381		2,858	18
19	LOBBY AND HALLWAY CARPETING	2009	37,322	2,488	15	2,488		18,652	19
20	LOBBY WALL TREATMENTS	2009	10,884	726	15	726		5,442	20
21	LOBBY WINDOW TREATMENTS	2009	19,249	1,283	15	1,283		9,619	21
22	LOBBY HALLWAY WALL REFINISHING	2009	23,229	1,549	15	1,549		11,612	22
23	FIRE ALARM SYSTEM	2009	758	19	39	19		143	23
24	DRIVEWAY TO ROUTE 173	2009	119,776	3,071	39	3,071		23,033	24
25	PARKING LOT REPAVING	2009	8,499	567	15	567		4,252	25
26	PARKING LOT STRIPING	2009	4,495	300	15	300		2,250	26
27	A/C COMPRESSOR	2009	3,348	334	10	334		2,505	27
28	PLUMBING AND HOT WATER TANK	2009	5,532	142	39	142		1,064	28
29	SUM DRAIN	2010	1,200	60	20	60		390	29
30	FLOOR - BEAUTY SHOP	2010	4,182	418	10	418		2,717	30
31	FIXTURES - BEAUTY SHOP	2010	3,025	151	10	151		971	31
32	FIRE ALARM SYSTEM	2010	13,477	346	39	346		2,249	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,576,842	\$ 111,248		\$ 123,529	\$ 12,281	\$ 4,178,058	34

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2015 Ending: 10/31/2016

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 5,576,842	\$ 111,248		\$ 123,529	\$ 12,281	\$ 4,178,058	1
2	SAFETY UNITS	2010	1,400	140	10	140		910	2
3	WATER MAIN	2010	19,875	510	39	510		3,315	3
4	LOBBY FLOORING	2010	1,737	174	10	174		1,131	4
5	STORM DRAIN	2010	4,072	104	39	104		676	5
6	KITCHEN TILING	2010	25,291	1,686	15	1,686		10,959	6
7	FLOORING - DINING ROOM	2010	30,348	3,034	10	3,034		19,721	7
8	WOMEN'S BATHROOM FIXTURES	2010	2,134	214	10	214		1,391	8
9	ROOFING - A/C UNIT	2010	4,120	412	10	412		2,678	9
10	FLOORING - EAST ACTIVITY ROOM	2010	22,731	2,274	10	2,274		14,781	10
11	KITCHEN CABINTRY	2010	754	76	10	76		494	11
12	TELEPHONE CABELING	2010	875	44	20	44		286	12
13	LANDSCAPING	2010	1,940	98	20	98		637	13
14	PARKING LOT SEWERS AND DRAINS	2011	9,020	452	20	452		2,486	14
15	PARKING LOT PAVING	2011	10,308	516	20	516		2,838	15
16	LANDSCAPING	2011	3,141	156	20	156		858	16
17	CONCRETE CURBS	2011	9,526	476	20	476		2,618	17
18	PARKING LOT PAVING AND RESURFACING	2011	43,555	1,452	30	1,452		7,986	18
19	PARKING LOT EXCAVATION	2011	137,968	4,598	30	4,598		25,290	19
20	SHRUBBERY AND LANDSCAPING	2011	38,289	1,914	20	1,914		10,527	20
21	FENCING	2011	9,069	454	20	454		2,497	21
22	WALL RESTORATION	2011	3,000	200	15	200		950	22
23	KITCHEN TILING	2011	2,100	210	10	210		1,155	23
24	SRU TELEPHONE LINE	2011	59,780	3,985	15	3,985		21,893	24
25	MAIN CORE ROOFING	2011	83,325	4,166	20	4,166		22,913	25
26	WIFI	2011	4,241	212	20	212		1,166	26
27	FIRE CONTROLS	2011	9,488	474	20	474		2,607	27
28	FLOORING AND BORDERS	2011	5,060	506	10	506		2,783	28
29	WALL LAMPS	2011	5,630	376	15	376		2,068	29
30	FLOORING AND TRIM	2011	13,575	1,358	10	1,358		7,469	30
31	RAILS AND MOLDINGS	2011	12,150	608	20	608		3,344	31
32	ROOFING - A/C UNIT	2011	2,455	246	10	246		1,353	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,153,799	\$ 142,373		\$ 154,654	\$ 12,281	\$ 4,357,838	34

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2015 Ending: 10/31/2016

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 12E, Carried Forward		\$ 6,153,799	\$ 142,373		\$ 154,654	\$ 12,281	\$ 4,357,838	1
2	HALLWAY CARPETING	2011	44,500	2,967	15	2,967		15,566	2
3	FREEZER RAMP	2011	4,143	208	20	208		1,144	3
4	CARPETING - 300 HALL	2011	28,451	730	39	730		3,466	4
5	ALARM SYSTEM	2011	3,103	80	15	80		507	5
6	SPRINKLERS	2011	6,787	174	39	174		957	6
7	SOLO TUBING	2011	2,013	202	10	202		1,111	7
8	WINDOW TREATMENTS	2011	1,371	138	10	138		759	8
9	FLOORING - 400 HALL	2011	13,575	679	20	679		4,752	9
10	LOBBY ABATEMENT	2011	57,381	2,869	20	2,869		16,626	10
11	WALL RECONSTRUCTION	2012	6,300	315	20	315		1,418	11
12	DORR LOCKS	2012	2,039	102	20	102		459	12
13	FLOORING - LINEN ROOM	2012	1,025	51	20	51		230	13
14	PTAC UNITS	2012	23,805	1,587	15	1,587		7,142	14
15	WINDOW TREATMENTS	2012	5,084	508	10	508		2,286	15
16	FLOORING - THERAPY ROOM	2012	10,280	514	20	514		2,312	16
17	ROOF - A/C UNITS	2012	3,220	215	15	215		967	17
18	CHAIR RAILS	2012	1,310	66	20	66		297	18
19	ELEVATOR SENSORS	2012	1,538	77	20	77		346	19
20	OUTER DOORS	2012	10,788	540	20	540		2,430	20
21	FLOORING - 400 HALL	2012	13,750	688	20	688		3,096	21
22	WINDOW TREATMENT AND RENOVATION	2012	11,652	816	20	816		3,672	22
23	CARRIER UNIT	2012	3,941	263	15	263		1,183	23
24	DOORS - FIRE RATED	2013	1,590	41	39	41		143	24
25	CABINETS - MED ROOM	2013	4,800	240	20	240		840	25
26	LOBBY ABATEMENTND HALLWAY PAINTING/WALLPAPE	2013	11,206	1,120	10	1,120		3,920	26
27	A/C UNITS - ROOF	2013	42,615	2,130	20	2,130		7,455	27
28	ROOF SOFING	2013	46,950	2,348	20	2,348		8,218	28
29	SECURITY SYSTEM	2013	34,950	1,748	20	1,748		6,118	29
30	SPRINKLER SYSTEM EXTENSION	2013	7,985	400	20	400		1,400	30
31	PARKING LOT SURFACING	2013	5,523	552	20	552		1,932	31
32	LANDSCAPING	2013	1,415	48	30	48		168	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,566,889	\$ 164,789		\$ 177,070	\$ 12,281	\$ 4,458,758	34

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2015 Ending: 10/31/2016

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 12F, Carried Forward		\$ 6,566,889	\$ 164,789		\$ 177,070	\$ 12,281	\$ 4,458,758	1
2	PARKING LOT STRIPPING	2014	2,074	414	5	414		1,045	2
3	SECURITY CAMERA SYSTEM	2014	9,081	606	15	606		1,514	3
4	A/C COMPRESSOR	2014	2,817	188	15	188		469	4
5	DOCK AND REHAB DRAINAGE	2014	15,000	384	39	384		960	5
6	WINDOW TREATMENTS	2014	21,168	1,412	15	1,412		3,528	6
7	TUB ROOM HEATER	2014	4,329	216	20	216		540	7
8	SIGNAGE	2014	663	34	20	34		83	8
9	ROOF A/C UNIT	2014	16,100	806	20	806		2,013	9
10	SHOWER ROOM FLOOR	2014	4,100	204	20	204		511	10
11	BEAUTY SHOP CONCRETE WORK	2014	10,801	540	20	540		1,350	11
12	ROOFING - WEST WING	2014	3,750	375	15	375		1,000	12
98 Dis	LOBBY CARPETING	2014	24,800	2,480	15	2,480		6,200	13
14	BEAUTY SHOP REMODELING	2014	1,063	35	15	35		70	14
15	FIRE ALARM	2015	2,609	86	15	86		172	15
16	SSEWER CLEAN OUT	2015	3,730	93	20	93		186	16
17	FLOORING - THERAPY HALLWAY	2015	4,950	165	15	165		330	17
18	SEWER PIPING	2015	4,460	112	20	112		223	18
19	ROOF SOFFITING	2015	11,451	286	20	286		573	19
20	DOOR AND HARWARE	2015	3,420	86	20	86		171	20
21	REHAB ROOM 484 SQ. FT. EXPANSION NEW CONSTRUCTION	2015	156,648	1,958	40	1,958		3,916	21
22	ELEVATOR BASIN	2015	3,560	119	15	119		238	22
23	ROOFING	2015	2,850	95	15	95		190	23
24	DOCK DRAINAGE TRENCH	2015	2,900	36	40	36		73	24
25	ROOFING UNIT RTU#7	2015	4,949	124	20	124		247	25
26	PARKING LOT EXPANSION	2015	19,212	480	20	480		960	26
27	ENTRY CONCRETE REPLACEMENT	2015	3,675	92	20	92		183	27
28	TREE	2015	680	11	30	11		22	28
29	PARKING LOT RESEALING	2015	7,856	44	15	44		87	29
30	CONCRETE CURBS	2016	8,710	218	20	218		218	30
31	ELECTRICAL PANEL	2016	10,406	260	20	260		260	31
32	ACTIVITY ROOM FURNITURE	2016	2,750	69	20	69		69	32
33	ROOFING	2016	1,400	70	10	70		70	33
34	TOTAL (lines 1 thru 33)		\$ 6,938,852	\$ 176,886		\$ 189,167	\$ 12,281	\$ 4,486,229	34

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

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12G, Carried Forward		\$ 6,938,852	\$ 176,886		\$ 189,167	\$ 12,281	\$ 4,486,229	1
2 CIRCUIT BREAKER	2016	2,922	73	20	73		73	2
3 EXHAUST FAN	2016	4,438	148	15	148		148	3
4 ELECTRICAL SYSTEM	2016	4,946	124	20	124		124	4
5 ELECTRICAL SYSTEM	2016	2,614	65	20	65		65	5
6 PLUMBING - SEWER LINES UNDER ALL 4 WINGS	2016	14,387	360	20	360		360	6
7 DOORS	2016	984	25	20	25		25	7
8 ROOF COMPRESSOR	2016	3,714	186	10	186		186	8
9 RTU #22	2016	3,302	165	10	165		165	9
10 ELECTRICAL SYTEM	2016	3,224	81	20	81		81	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)		\$ 6,979,383	\$ 178,111		\$ 190,392	\$ 12,281	\$ 4,487,455	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	\$ 721,046	\$ 60,548	\$ 60,548	\$	5YR-15YR	\$ 402,353	71
72	Current Year Purchases	54,738	2,938	2,938		5YR-10YR	2,938	72
73	Fully Depreciated Assets	1,754,777	2,629	2,629		5YR-15YR	1,754,777	73
74								74
75	TOTALS	\$ 2,530,561	\$ 66,115	\$ 66,115	\$		\$ 2,160,068	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	BUSINESS	2010 FORD VAN	2010	\$ 23,846	\$ 2,385	\$ 2,385	\$	10YRS	\$ 15,500
77									
78									
79									
80	TOTALS			\$ 23,846	\$ 2,385	\$ 2,385	\$		\$ 15,500

E. Summary of Care-Related Assets					1	2
		Reference			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)			\$ 9,634,553	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$ 246,611	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$ 258,892	
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$ 12,281	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$ 6,663,023	

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
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. YESNO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ NONE			7

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: YESNO Terms: N/A*

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

15. Is Movable equipment rental included in building rental? YESNO
16. Rental Amount for movable equipment: \$ Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

ALLOCATION OF COSTS (d)					
		1	2	3	4
		Facility			
		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	\$	\$ NONE	\$ NONR	\$ NONE
10	SUM OF line 9, col. 1 and 2 (e)	\$ NONR			

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

\$

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	NONE

(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.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$	522,333	\$ 580,370	\$	522,333	\$ 580,370	1
2	Licensed Speech and Language Development Therapist		hrs		105,756	117,507		105,756	117,507	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		617,607	683,623		617,607	683,623	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	1,245,696	\$ 1,381,500	\$	1,245,696	\$ 1,381,500	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.

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	\$ 638,653	\$ 959,264	1
2	Cash-Patient Deposits	4,721	4,721	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,502,961	2,534,400	3
4	Supply Inventory (priced at)	326,341	380,443	4
5	Short-Term Investments			5
6	Prepaid Insurance	28,227	28,227	6
7	Other Prepaid Expenses	37,942	45,815	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Deposits and Advances</u>	64,688	77,195	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,603,533	\$ 4,030,065	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		2,214,347	12
13	Land	100,763	236,453	13
14	Buildings, at Historical Cost	6,979,383	14,223,848	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,554,407	3,507,735	16
17	Accumulated Depreciation (book methods)	(6,663,023)	(10,161,225)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	282,355	742,578	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(162,517)	(420,617)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Constructionn in Progress</u>		33,021	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,091,368	\$ 10,376,140	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,694,901	\$ 14,406,205	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 755,444	\$ 755,825	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,721	4,721	28
29	Short-Term Notes Payable	1,000,000	1,000,000	29
30	Accrued Salaries Payable	468,554	521,889	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	4,706	11,540	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Resident and Credit Balances</u>	81,150	279,650	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,314,575	\$ 2,573,625	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	1,812,073	5,715,000	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)	\$ 1,812,073	\$ 5,715,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,126,648	\$ 8,288,625	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,568,253	\$ 6,117,580	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,694,901	\$ 14,406,205	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,230,690	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,230,690	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(113,107)	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) Rounding	(3)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (113,110)	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)	\$ 6,117,580	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning: 11/01/2015

Ending: 10/31/2016

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 11,650,926	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,650,926	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,068,290	6
7	Oxygen	84,377	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,152,667	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	18,541	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 18,541	23
	D. Non-Operating Revenue		
24	Contributions	6,579	24
25	Interest and Other Investment Income***	51,833	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 58,412	26
	E. Other Revenue (specify).****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Realized investment Gains</u>	13,334	28
28a	<u>Unrealized Investment losses</u>	(3,528)	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 9,806	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,890,352	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,804,139	31
32	Health Care	7,638,004	32
33	General Administration	3,576,744	33
	B. Capital Expense		
34	Ownership	758,214	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	63,136	36
	D. Other Expenses (specify):		
37	<u>Bed Tax</u>	163,222	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,003,459	40
41	Income before Income Taxes (line 30 minus line 40)**	(113,107)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (113,107)	43

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

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.

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	2,120	\$ 79,949	\$ 37.71	1
2	Assistant Director of Nursing	1,936	2,080	75,597	36.34	2
3	Registered Nurses	24,103	26,238	925,066	35.26	3
4	Licensed Practical Nurses	31,758	35,302	1,008,062	28.56	4
5	CNAs & Orderlies	139,747	153,887	1,934,490	12.57	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,108	6,708	89,915	13.40	8
9	Activity Director	1,708	2,120	53,960	25.45	9
10	Activity Assistants	6,712	7,203	81,217	11.28	10
11	Social Service Workers	3,360	3,686	91,296	24.77	11
12	Dietician					12
13	Food Service Supervisor	1,736	2,040	65,918	32.31	13
14	Head Cook	6,706	7,437	131,917	17.74	14
15	Cook Helpers/Assistants	17,731	19,333	186,652	9.65	15
16	Dishwashers					16
17	Maintenance Workers	17,133	19,150	221,160	11.55	17
18	Housekeepers	27,504	30,453	301,609	9.90	18
19	Laundry	17,433	19,506	205,214	10.52	19
20	Administrator	1,872	2,080	116,526	56.02	20
21	Assistant Administrator					21
22	Other Administrative	11,396	12,383	208,777	16.86	22
23	Office Manager	1,980	2,200	82,871	37.67	23
24	Clerical	9,543	10,326	220,192	21.32	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,615	1,794	65,050	36.26	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,761	5,219	60,622	11.62	31
32	Other Health MDS Coordinator	1,976	2,200	79,530	36.15	32
33	Other Executive Director	1,856	2,080	121,749	58.53	33
34	TOTAL (lines 1 - 33)	340,578	375,545	\$ 6,407,339 *	\$ 17.06	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	2,029	\$ 50,717	1:3	35
36	Medical Director	227	17,040	9:3	36
37	Medical Records Consultant				37
38	Nurse Consultant				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	96	3,375	12:3	44
45	Social Service Consultant				45
46	Other(specify) Rehab Consultant	146	14,600	10a:3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,498	\$ 85,732		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	661	33,223	10a:3	51
52	Certified Nurse Assistants/Aides	923	22,082	10a:3	52
53	TOTAL (lines 50 - 52)	1,584	\$ 55,305		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions				
Name	Function	Ownership %	Amount	Description		Amount	Description		Amount		
			\$	Workers' Compensation Insurance		\$ 116,024	IDPH License Fee		\$ 3,180		
Miron Tabic	Administrator	None	116,526	Unemployment Compensation Insurance		1,509	Advertising: Employee Recruitment		2,278		
James Stefo, Sr.	Executive Director	None	121,749	FICA Taxes		460,938	Health Care Worker Background Check				
				Employee Health Insurance		572,674	(Indicate # of checks performed 167)		7,525		
				Employee Meals		30,140	Memberships and Fees		14,256		
				Illinois Municipal Retirement Fund (IMRF)*			Advertising and Promotion		29,943		
				PTO Expense		2,195	Illinois Council for Long Term Care		10,375		
TOTAL (agree to Schedule V, line 17, col. 1)				Employee Retirement Funfing		61,204					
(List each licensed administrator separately.)			\$ 238,275	Payroll Services		42,571					
B. Administrative - Other				Employee Meal Reimbursement		(18,541)					
Description			Amount				Less: Public Relations Expense		()		
			\$				Non-allowable advertising		(29,943)		
Bad Debt Expense			224,134				Yellow page advertising		()		
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 224,134	TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,268,714	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 37,614		
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**				
C. Professional Services				Description			Line #	Amount	Description	Amount	
Vendor/Payee	Type	Amount							Out-of-State Travel	\$	
		\$									
Marcum	General Audit	27,305									
Marcum	401 K Audit	7,250									
James and Co.	Accounting	7,200							In-State Travel		
Posinelli and Shughhart	Legal	42,475							Automobile Expense	1,004	
Smith Anderson	Legal	19,140							Travel Reimbursement	2,780	
									Seminar Expense	3,781	
									Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			\$	(agree to Sch. V, line 24, col. 8)			
(For legal fee disclosure, see page 39 of instructions)			\$ 103,370					TOTAL			\$ 7,565

*** Attach copy of IMRF notifications**

****See instructions.**

XX. GENERAL INFORMATION:

(1)

Are nursing employees (RN,LPN,NA) represented by a union?

NO

(2)

Are there any dues to nursing home associations included on the cost report?

YES

If YES, give association name and amount.

Illinois Council for Long Term Care \$10,375

(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?

5-10YRS

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$

74,031

Line

10

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

YES

If NO, attach a complete explanation.

(8)

Are you presently operating under a sale and leaseback arrangement?

NO

If YES, give effective date of lease.

N/A

(9)

Are you presently operating under a sublease agreement?

YES

X

NO

(10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

(11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$

63,136

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 benefit on Schedule V.

\$

30,140

Has any meal income been offset against related costs?

YES

Indicate the amount.

\$

18,541

(16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

NO

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

NO

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

100%

d. Have vehicle usage logs been maintained?

YES

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

YES

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

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.

\$

NONE

(17)

Has an audit been performed by an independent certified public accounting firm?

YES

Firm Name:

MARCUM, LLC

(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

SCHEDULE V COLUMN 5 LINES 2 AND 22

EMPLOYEE MEALS OF \$30,140 HAVE BEEN DEDUCTED FROM LINE 2 (FOOD COSTS)
AND HAVE BEEN ADDED TO LINE 22 (EMPLOYEE BENEFITS).

SCHEDULE V COLUMN 5 LINES 10 AND 43

PRESCRIPTION DRUG COSTS OF \$437,533 HAVE BEEN DEDUCTED FROM LINE 10
(NURSING COSTS) AND NAVE BEEN ADDED TO LINE 43 (SPECIAL COST CENTERS).

SCHEDULE V COLUMN 2 LINE 42

PARTICIPATION FEES OF \$63,136 AND BED TAX OF \$163,222 HAVE BEEN
REPORTED ON LINE 41 AND 42. THESE AMOUNTS ARE ALSO REPORTED
ON LINES 36 AND 37 ON PAGE 19.