

		FOR BHF USE					

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2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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: <u>0029892</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																															
Facility Name: <u>Highland Oaks</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2020</u> to <u>12/31/2020</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. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																																															
Address: <u>2750 W Highland Ave</u> <u>Elgin</u> <u>60124</u>																																																	
Number City Zip Code																																																	
County: <u>Kane</u>																																																	
Telephone Number: <u>(847) 741-4543</u> Fax # <u>(847) 760-6224</u>																																																	
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) <u>Matthew J. Kinsinger</u></td></tr><tr><td>(Title) <u>Administrator</u></td></tr><tr><td>(Signed) <u>An Accountants' Compilation Report Is Attached</u></td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name <u>Matthew J. Schambach</u> and Title) <u>CPA</u></td></tr><tr><td>(Firm Name <u>Porte Brown, LLC</u> & Address) <u>1752 Capital Street, Suite 400, Elgin, IL 60124</u></td></tr><tr><td>(Telephone) <u>(847) 695-1775</u> Fax # <u>(847) 695-1984</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>Matthew J. Kinsinger</u>	(Title) <u>Administrator</u>	(Signed) <u>An Accountants' Compilation Report Is Attached</u>	Paid Preparer	(Date) _____	(Print Name <u>Matthew J. Schambach</u> and Title) <u>CPA</u>	(Firm Name <u>Porte Brown, LLC</u> & Address) <u>1752 Capital Street, Suite 400, Elgin, IL 60124</u>	(Telephone) <u>(847) 695-1775</u> Fax # <u>(847) 695-1984</u>																																				
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Date of Initial License for Current Owners: <u>11/07/1985</u>																																																	
Type of Ownership:																																																	
<table><tr><td>☒</td><td>VOLUNTARY, NON-PROFIT</td><td>☐</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☒</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td>IRS Exemption Code <u>501(c)(3)</u></td><td></td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td></td><td></td><td>☐</td><td>"Sub-S" Corp.</td><td>☐</td><td>_____</td></tr><tr><td></td><td></td><td>☐</td><td>Limited Liability Co.</td><td>☐</td><td>_____</td></tr><tr><td></td><td></td><td>☐</td><td>Trust</td><td>☐</td><td>_____</td></tr><tr><td></td><td></td><td>☐</td><td>Other _____</td><td>☐</td><td>_____</td></tr></table>		☒	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL	☒	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code <u>501(c)(3)</u>		☐	Corporation	☐	Other _____			☐	"Sub-S" Corp.	☐	_____			☐	Limited Liability Co.	☐	_____			☐	Trust	☐	_____			☐	Other _____	☐	_____
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		☐	Trust	☐	_____																																												
		☐	Other _____	☐	_____																																												
In the event there are further questions about this report, please contact:		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																																															
Name: <u>Matthew Schambach</u> Telephone Number: <u>(847) 695-1775</u>																																																	
Email Address: _____																																																	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

0029892 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	50	Skilled (SNF)	50	18,300	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	50	TOTALS	50	18,300	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	277	4,354		4,631	8
9	SNF/PED					9
10	ICF	2,008	9,159		11,167	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,285	13,513		15,798	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.33%

SEE ACCOUNTANTS' COMPILATION REPORT

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) Guest Meals & Housekeeping Services In Common Areas For Apartment Residents

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 X NO

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

I. On what date did you start providing long term care at this location? Date started 11/07/1985

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

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

Medicare Intermediary

IV. ACCOUNTING BASIS

ACCUAL X MODIFIED CASH* CASH*

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

Tax Year: December 31 Fiscal Year: December 31

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

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	345,706	27,252	4,655	377,613	(1,341)	376,272		376,272			1
2	Food Purchase		145,157		145,157	(584)	144,573		144,573			2
3	Housekeeping	109,341	30,450		139,791		139,791		139,791			3
4	Laundry	52,144	9,012		61,156		61,156		61,156			4
5	Heat and Other Utilities			61,396	61,396		61,396		61,396			5
6	Maintenance	125,689	17,603	43,194	186,486		186,486		186,486			6
7	Other (specify):* Waste Removal			13,979	13,979		13,979		13,979			7
8	TOTAL General Services	632,880	229,474	123,224	985,578	(1,925)	983,653		983,653			8
	B. Health Care and Programs											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	2,219,134	162,612	41,817	2,423,563		2,423,563		2,423,563			10
10a	Therapy	60,686			60,686		60,686		60,686			10a
11	Activities	126,160	12,833	871	139,864		139,864		139,864			11
12	Social Services	40,473	1,846	2,552	44,871		44,871		44,871			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,446,453	177,291	51,240	2,674,984		2,674,984		2,674,984			16
	C. General Administration											
17	Administrative	150,997			150,997		150,997		150,997			17
18	Directors Fees											18
19	Professional Services			65,266	65,266		65,266		65,266			19
20	Dues, Fees, Subscriptions & Promotions			12,095	12,095		12,095		12,095			20
21	Clerical & General Office Expenses	38,566	3,790	4,670	47,026		47,026		47,026			21
22	Employee Benefits & Payroll Taxes			686,751	686,751	1,925	688,676		688,676			22
23	Inservice Training & Education			6,300	6,300		6,300		6,300			23
24	Travel and Seminar			2,212	2,212		2,212		2,212			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			60,672	60,672		60,672		60,672			26
27	Other (specify):*											27
28	TOTAL General Administration	189,563	3,790	837,966	1,031,319	1,925	1,033,244		1,033,244			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,268,896	410,555	1,012,430	4,691,881		4,691,881		4,691,881			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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			319,272	319,272		319,272	(53,283)	265,989			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			1	1		1	(1)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Asset Retirement Loss			33,953	33,953		33,953		33,953			36
37	TOTAL Ownership			353,226	353,226		353,226	(53,284)	299,942			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			123,345	123,345		123,345		123,345			42
43	Other (specify):* Apt Expense / Invest Fees		11,165	102,222	113,387		113,387	(113,387)				43
44	TOTAL Special Cost Centers		11,165	225,567	236,732		236,732	(113,387)	123,345			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,268,896	421,720	1,591,223	5,281,839		5,281,839	(166,671)	5,115,168			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	(11,165)	43		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				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,730)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(53,283)	30		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				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(100,493)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (166,671)		\$	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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (166,671)		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.		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					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Apartment Expense	\$ (63,544)	43	1
2	Volunteer Expense	0	43	2
3	Rent On Land Paid To Related Party	(1)	34	3
4	Investment Management Fees	(2,986)	43	4
5	Market Depreciation on Investments	(33,962)	43	5
6	Benefit Dinner Expense	0	43	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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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	(100,493)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	0	0	0	0	0	0	0	0	0	0	0	0	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	0	0	0	0	0	0	0	0	0	0	0	0	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	(53,283)	0	0	0	0	0	0	0	0	0	0	(53,283)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(1)	0	0	0	0	0	0	0	0	0	0	(1)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(53,284)	0	0	0	0	0	0	0	0	0	0	(53,284)	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):*	(113,387)	0	0	0	0	0	0	0	0	0	0	(113,387)	43
44	TOTAL Special Cost Centers	(113,387)	0	0	0	0	0	0	0	0	0	0	(113,387)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(166,671)	0	0	0	0	0	0	0	0	0	0	(166,671)	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
Apostolic Christian Church Of Elgin	100%					

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

☒

YES

☐

NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Land Lease	\$ 1	Apostolic Christian Church Of Elgin	100.00%	\$ 1	\$	1
2	V								2
3	V								3
4	V								4
5	V								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			\$ 1			\$ 1	\$ *	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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									\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2020 Ending: 2/31/2020

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 X

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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							\$					\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6													6
7													7
8													8
9	TOTAL Facility Related						\$					\$	9
	B. Non-Facility Related*												
10													10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$					\$	14
15	TOTALS (line 9+line14)						\$					\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ 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.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Oaks COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0029892

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 2019 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 2019.

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

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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,100

B. General Construction Type: Exterior 80% Brick/20% Cedar Frame Steel 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).

Eighteen (18) congregate housing units (apartments) are attached to the nursing home. Utilities are separately metered and costs are handled separately.

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				\$	1
2					2
3	TOTALS			\$	3

SEE ACCOUNTANTS' COMPILATION REPORT

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	50		1985	1985	\$ 1,990,264	\$ 49,757	40	\$ 49,757	\$	\$ 1,757,718	4
5			1986	1986	10,064	252	40	252		8,684	5
6			1987	1987	67,246	1,681	40	1,681		56,316	6
7			1988	1988	91,817	2,295	40	2,295		74,596	7
8											8
	Improvement Type**										
9	Building Improvements - Replace Windows & Labor			2005	28,966	724	40	724		11,335	9
10	Building Improvements - Replace Windows & Labor			2006	24,955	624	40	624		8,942	10
11	Building Improvements - Fire Protection System			2011	113,422	4,537	25	4,537		43,857	11
12	Building Improvements - New Activity Room Shell Construction			2011	161,499	4,037	40	4,037		39,029	12
13	Building Improvements - New Activity Room Carpentry & Millwork			2011	120,857	8,057	15	8,057		77,886	13
14	Building Improvements - New Activity Room Aluminum Doors			2011	7,070	353	20	353		3,417	14
15	Building Improvements - New Activity Room Plumbing & Radiant			2011	14,299	953	15	953		9,215	15
16	Building Improvements - New Activity Room Roofing			2011	8,398	840	10	840		8,118	16
17	Building Improvements - New Activity Room Electrical System			2011	62,500	3,472	18	3,472		33,565	17
18	Building Improvements - New Activity Room Painting			2011	12,723		5			12,723	18
19	Building Improvements - New Activity Room Accordian Door			2011	5,892	589	10	589		5,695	19
20	Building Improvements - New Activity Room HVAC System			2011	42,670	2,845	15	2,845		27,498	20
21	Building Improvements - New Activity Room Cabinets			2011	30,808	2,054	15	2,054		19,854	21
22	Land Improvements - General Land Improvements			1985	21,667		15			21,667	22
23	Land Improvements - General Land Improvements			1986	4,800		15			4,800	23
24	Land Improvements - General Land Improvements			1989	2,069		15			2,069	24
25	Land Improvements - General Land Improvements			1990	590		15			590	25
26	Land Improvements - Stone Pavers For Employee Break Area Patio			1997	15,126		15			15,126	26
27	Land Improvements - Sidewalk To Parking Lot			2005	5,315	207	15	207		5,315	27
28	Land Improvements - Timber Landscape			2009	4,100		10			4,100	28
29	Land Improvements - Retaining Walls			2009	7,300	365	20	365		4,106	29
30	Land Improvements - Landscaping & Court Yard			2010	1,800	105	10	105		1,800	30
31	Land Improvements - Storm Water Structure & Piping For Downspouts			2010	12,477	499	25	499		5,199	31
32	Land Improvements - Concrete Patio Outside New Activity Room			2011	2,025	135	15	135		1,305	32
33	Land Improvements - Fencing Around New Activity Room Patio			2011	3,018		8			3,018	33
34	Land Improvements - Landscaping Around New Activity Room Patio			2011	4,560	456	10	456		4,332	34
35	Land Improvements - New Asphalt Driveway & Parking Lot			2012	44,914	2,339	8	2,339		44,914	35
36	Land Improvements - Concrete Sidewalks at Building Entrance			2012	1,905	127	15	127		1,090	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.

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2020 Ending: 12/31/2020

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Land Improvements - Landscaping At Building's Front Entrance	2012	\$ 6,387	\$ 639	10	\$ 639	\$	\$ 5,483	37
38	Land Improvements - Monument Sign	2014	4,950	330	15	330		2,145	38
39	Land Improvements - Storm Line To Pond	2015	14,625	585	25	585		3,266	39
40	Land Improvements - Stone Pavers For Employee Break Area Pat	2017	2,400	120	20	120		450	40
41	Land Improvements - Dumpster Enclosure	2018	5,712	714	8	714		1,785	41
42	Land Improvements - New Dumpster Area	2018	2,795	186	15	186		466	42
43	Land Improvements - Sewer Line & Excavation	2018	76,661	3,066	25	3,066		7,666	43
44	Land Improvements - Paving Delivery Entrance & Parking Lot	2018	45,000	5,625	8	5,625		13,125	44
45	Land Improvements - Landscaping Master Plan	2018	2,195	220	10	220		476	45
46	Land Improvements - Yard Drainage Pipe Repair	2018	3,690	148	25	148		307	46
47	Land Improvements - Stamped Concrete Patio	2019	41,204	2,747	15	2,747		4,120	47
48	Land Improvements - Front Patio Fencing	2019	2,180	145	15	145		218	48
49	Land Improvements - Front Patio Landscaping	2019	2,162	216	10	216		324	49
50	Land Improvements - Front Patio Landscape Lighting	2019	1,578	105	15	105		158	50
51	Land Improvements - Parking Lot Sealcoating & Stripping	2019	6,561	3,280	2	3,280		4,100	51
52	Land Improvements - Storm Water Piping & Drainage	2020	6,878	160	25	160		160	52
53	Land Improvements - Fencing Around Air Conditioning Units	2020	2,547	106	8	106		106	53
54	Building Improvements - General Building Improvements	1987	8,669		20			8,669	54
55	Building Improvements - General Building Improvements	1988	28,461		20			28,461	55
56	Building Improvements - General Building Improvements	1989	500		20			500	56
57	Building Improvements - General Building Improvements	1990	6,091		20			6,091	57
58	Building Improvements - General Building Improvements	1991	6,846		20			6,846	58
59	Building Improvements - Air Conditioner	1992	13,749		20			13,749	59
60	Building Improvements - RPZ Valve	1994	885		20			885	60
61	Building Improvements - Patio Door	1998	2,100		20			2,100	61
62	Building Improvements - Automatic Door	1998	2,029		20			2,029	62
63	Building Improvements - Faucets	2001	2,372	119	20	119		2,331	63
64	Building Improvements - Grease Trap	2001	3,769	188	20	188		3,706	64
65	Building Improvements - Door Shades	2001	562	28	20	28		543	65
66	Building Improvements - Damper	2001	710	36	20	36		681	66
67	Building Improvements - Doors For PT Room	2001	600	30	20	30		573	67
68	Building Improvements - Electromagnetic Front Doors	2003	1,717	86	20	86		1,539	68
69	Building Improvements - Air Conditioner	2003	3,100	155	20	155		2,700	69
70	TOTAL (lines 4 thru 69)		\$ 3,234,801	\$ 106,337		\$ 106,337	\$	\$ 2,443,637	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2020 Ending: 12/31/2020

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		\$ 3,234,801	\$ 106,337		\$ 106,337	\$	\$ 2,443,637	1
2	<u>Building Improvements - Fire Dampers</u>	2003	2,160	108	20	108		1,854	2
3	<u>Building Improvements - Steam Table Restoration</u>	2004	3,700	185	20	185		3,130	3
4	<u>Building Improvements - Hot Water Coil Replacement</u>	2004	3,408	170	20	170		2,869	4
5	<u>Building Improvements - Exit Door Alarms at Service Entrance</u>	2004	994	50	20	50		820	5
6	<u>Building Improvements - Smoke Detectors With Office Window</u>	2004	953	48	20	48		774	6
7	<u>Building Improvements - Fire Doors</u>	2005	3,230	161	20	161		2,476	7
8	<u>Building Improvements - 3 Wings Security Door Systems</u>	2005	6,600	330	20	330		5,005	8
9	<u>Building Improvements - Duct Detectors</u>	2005	1,167	58	20	58		880	9
10	<u>Building Improvements - Smoke Dampers</u>	2005	4,607	230	20	230		3,474	10
11	<u>Building Improvements - Smoke Detectors</u>	2005	5,158	258	20	258		3,869	11
12	<u>Building Improvements - Elevator Motor</u>	2008	3,846	192	20	192		2,388	12
13	<u>Building Improvements - Generator</u>	2008	2,511		5			2,511	13
14	<u>Building Improvements - Room Doors</u>	2009	8,669	578	15	578		6,790	14
15	<u>Building Improvements - Elevator Pump Motor & Soft Start</u>	2010	5,399	270	20	270		2,924	15
16	<u>Building Improvements - New Tub</u>	2010	14,963	748	20	748		8,105	16
17	<u>Building Improvements - Upgrade Ansul System & Rewire Hood</u>	2010	5,669	425	10	425		5,669	17
18	<u>Building Improvements - Relocate 5 & Furnish 5 A/C Condensing</u>	2010	36,336	2,422	15	2,422		24,830	18
19	<u>Building Improvements - New Activity Room - Sound System</u>	2011	15,382	1,538	10	1,538		14,869	19
20	<u>Building Improvements - New Activity Room - Vinyl Flooring</u>	2011	18,937	1,894	10	1,894		18,306	20
21	<u>Building Improvements - Internal Sewer Line Replacement</u>	2011	9,611	481	20	481		4,565	21
22	<u>Building Improvements - Attic Smoke Walls & Wood Doors</u>	2012	12,000	800	15	800		7,133	22
23	<u>Building Improvements - Sprinkler System Update</u>	2013	3,567	357	10	357		2,794	23
24	<u>Building Improvements - Kitchen A/C & Compressor</u>	2013	13,552	903	15	903		6,776	24
25	<u>Building Improvements - Fire Alarm Panel Replacement</u>	2013	23,000	2,300	10	2,300		17,058	25
26	<u>Building Improvements - Activity Room Automatic Door</u>	2013	5,660	566	10	566		4,151	26
27	<u>Building Improvements - RN Station Leak</u>	2013	4,650	233	20	233		1,686	27
28	<u>Building Improvements - (2) 75-Gallon Commercial Water Heater</u>	2014	10,600	1,060	10	1,060		7,420	28
29	<u>Building Improvements - Mechanical Door Restrictor For Elevator</u>	2014	3,131	313	10	313		2,113	29
30	<u>Building Improvements - Dining Room Update - Carpentry & Millwork</u>	2014	13,919	928	15	928		6,186	30
31	<u>Building Improvements - Dining Room Update - Acoustical Ceiling</u>	2014	1,500	187	8	187		1,250	31
32	<u>Building Improvements - Dining Room Update - Vinyl Tiling Floor</u>	2014	8,346	835	10	835		5,564	32
33	<u>Building Improvements - Dining Room Update - LED Can Lights</u>	2014	5,825	582	10	582		3,883	33
34	TOTAL (lines 1 thru 33)		\$ 3,493,851	\$ 125,547		\$ 125,547	\$	\$ 2,625,759	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2020 Ending: 12/31/2020

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		\$ 3,493,851	\$ 125,547		\$ 125,547	\$	\$ 2,625,759	1
2	Building Improvements - Admin Office Update - Windows	2014	1,200	31	39	31		192	2
3	Building Improvements - Admin Office Update - Carpentry & Mil	2014	52,599	3,507	15	3,507		21,916	3
4	Building Improvements - Admin Office Update - Acoustical Ceilin	2014	2,528	316	8	316		1,975	4
5	Building Improvements - Admin Office Update - Cabinets	2014	17,044	1,136	15	1,136		7,102	5
6	Building Improvements - Admin Office Update - Counter Tops	2014	10,104	674	15	674		4,210	6
7	Building Improvements - Admin Office Update - Light Fixtures	2014	6,800	680	10	680		4,250	7
8	Building Improvements - Admin Office Update - Carpeting	2014	4,628		5			4,628	8
9	Building Improvements - Admin Office Update - Wood Doors & F	2014	2,151	143	15	143		896	9
10	Building Improvements - Lobby/Hallway Update - Carpentry & M	2015	75,131	5,009	15	5,009		29,635	10
11	Building Improvements - Lobby/Hallway Update - Fixtures & Lig	2015	7,500	750	10	750		4,438	11
12	Building Improvements - Lobby/Hallway Update - Textured Pape	2015	3,311	55	5	55		3,311	12
13	Building Improvements - Lobby/Hallway Update - Sprinkler Syste	2015	3,579	143	25	143		847	13
14	Building Improvements - Lobby/Hallway Update - Fireplace	2015	7,148	715	10	715		4,229	14
15	Building Improvements - Lobby/Hallway Update - Acoustical Ceil	2015	6,647	831	8	831		4,916	15
16	Building Improvements - Lobby/Hallway Update - Carpeting	2015	2,063	34	5	34		2,063	16
17	Building Improvements - Lobby/Hallway Update - Ceramic Tiling	2015	6,493	325	20	325		1,921	17
18	Building Improvements - Lobby/Hallway Update - Vinyl Flooring	2015	15,929	1,593	10	1,593		9,425	18
19	Building Improvements - Beauty Shop/Therapy - Vinyl Flooring	2015	4,495	450	10	450		2,660	19
20	Building Improvements - Beauty Shop/Therapy - Carpentry & Mi	2015	6,890	459	15	459		2,718	20
21	Building Improvements - Spa Ceramic Tiling	2015	12,152	608	20	608		3,544	21
22	Building Improvements - Spa Drainage & Plumbing Update	2015	2,750	137	20	137		802	22
23	Building Improvements - Hallway Update - Textured Paper	2015	6,174	412	5	412		6,174	23
24	Building Improvements - Hallway Update - Acoustical Ceiling	2015	10,072	1,259	8	1,259		7,134	24
25	Building Improvements - Beauty Shop/Therapy Update - Cabinet	2015	11,093	740	15	740		4,191	25
26	Building Improvements - Hallway Update - Fixtures & Lighting	2015	4,959	496	10	496		2,769	26
27	Building Improvements - Hallway Update - Vinyl Flooring	2015	19,651	1,965	10	1,965		10,972	27
28	Building Improvements - Toilet Replacement Project	2015	1,991	100	20	100		531	28
29	Building Improvements - ADON / Exam Room Updates	2015	15,706	1,047	15	1,047		5,497	29
30	Building Improvements - Desks/Cabinets For SS, Exam Room, Nu	2015	10,724	536	20	536		2,770	30
31	Building Improvements - RN Office / RN Station Updates - Carpe	2015	7,935	529	15	529		2,689	31
32	Building Improvements - RN Office / RN Station Updates - Vinyl	2015	9,341	934	10	934		4,748	32
33	Building Improvements - Nurse Call System	2015	41,799	7,663	5	7,663		41,799	33
34	TOTAL (lines 1 thru 33)		\$ 3,884,438	\$ 158,824		\$ 158,824	\$	\$ 2,830,711	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2020 Ending: 12/31/2020

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		\$ 3,884,438	\$ 158,824		\$ 158,824	\$	\$ 2,830,711	1
2	Building Improvements - MPR & Storage Room - Carpentry & M	2015	3,394	226	15	226		1,131	2
3	Building Improvements - Med & Storage Room - Carpentry & Mi	2016	31,991	2,133	15	2,133		9,953	3
4	Building Improvements - Med & Storage Room - Vinyl Flooring	2016	2,723	272	10	272		1,271	4
5	Building Improvements - Med & Storage Room - Acoustical Ceilin	2016	4,821	603	8	603		2,812	5
6	Building Improvements - ADON Office Plumbing Updates	2016	1,320	66	20	66		303	6
7	Building Improvements - New Compressor on Main A/C	2016	5,811	387	15	387		1,743	7
8	Building Improvements - Toilet Replacement Project	2016	5,183	259	20	259		1,166	8
9	Building Improvements - Resident Room Updates - Vinyl Flooring	2016	7,231	723	10	723		3,254	9
10	Building Improvements - Resident Room Updates - Carpentry & M	2016	6,493	433	15	433		1,948	10
11	Building Improvements - Re-Key Building Locks	2016	3,172	211	15	211		934	11
12	Building Improvements - Hallway & Public Bathrooms - Carpent	2016	3,410	227	15	227		985	12
13	Building Improvements - DON Office - Carpeting	2016	750	150	5	150		650	13
14	Building Improvements - DON Office - Carpentry & Millwork	2016	3,063	204	15	204		885	14
15	Building Improvements - Hallway & Public Bathrooms - Light Fix	2016	3,506	351	10	351		1,519	15
16	Building Improvements - New Doors For Dining Room	2016	4,874	325	15	325		1,381	16
17	Building Improvements - Resident Room Updates - Carpentry & M	2016	10,507	700	15	700		2,919	17
18	Building Improvements - Nurse Breakroom / Bathrooms - Carpen	2016	3,450	230	15	230		939	18
19	Building Improvements - East Spa Ceramic Tiling & Plumbing Up	2017	11,244	562	20	562		2,202	19
20	Building Improvements - Hallway Frames Carpentry & Millwork	2017	15,629	1,042	15	1,042		3,994	20
21	Building Improvements - Storage Room Carpentry & Millwork	2017	1,287	86	15	86		322	21
22	Building Improvements - Resident Rooms - Acoustical Ceilings	2017	3,359	420	8	420		1,539	22
23	Building Improvements - Resident Rooms - Vinyl Flooring	2017	3,367	337	10	337		1,235	23
24	Building Improvements - Resident Rooms - Plumbing Updates	2017	3,103	155	20	155		569	24
25	Building Improvements - Resident Rooms - Carpentry & Millworl	2017	10,665	711	15	711		2,607	25
26	Building Improvements - Employee Breakroom - Carpeting	2017	7,472	1,494	5	1,494		5,355	26
27	Building Improvements - Employee Breakroom - Carpentry & Mi	2017	12,524	835	15	835		2,992	27
28	Building Improvements - Attic Insulation Spray Foam	2017	6,839	456	15	456		1,596	28
29	Building Improvements - Air Conditioner Line Improvements	2017	3,772	189	20	189		644	29
30	Building Improvements - Activity Office - Carpentry & Millwork	2017	3,018	201	15	201		671	30
31	Building Improvements - Activity Office - Carpeting	2017	415	83	5	83		277	31
32	Building Improvements - Activity Office - Acoustical Ceiling	2017	560	70	8	70		233	32
33	Building Improvements - Dietary Office - Carpeting	2017	715	143	5	143		465	33
34	TOTAL (lines 1 thru 33)		\$ 4,070,106	\$ 173,108		\$ 173,108	\$	\$ 2,889,205	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2020 Ending: 12/31/2020

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

1	2	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 4,070,106	\$ 173,108		\$ 173,108	\$	2,889,205	1
2	Building Improvements - Dietary Office - Acoustical Ceiling	2017	960	120	8	120		390	2
3	Building Improvements - Watts Tempering Valve For Water Heat	2017	2,895	290	10	290		941	3
4	Building Improvements - Dining Room Wall Coverings	2017	5,905	394	15	394		1,214	4
5	Building Improvements - Exterior Door / Parking Lot LED Lights	2018	2,949	164	18	164		451	5
6	Building Improvements - Resident Storage Room - Carpentry & M	2018	2,272	152	15	152		379	6
7	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	3,583	448	8	448		1,120	7
8	Building Improvements - Resident Rooms - Vinyl Flooring	2018	10,962	1,096	10	1,096		2,741	8
9	Building Improvements - Resident Rooms - Carpentry & Millworl	2018	13,732	915	15	915		2,289	9
10	Building Improvements - Basement Laundry - Carpentry & Millw	2018	8,660	577	15	577		1,395	10
11	Building Improvements - Basement Laundry - Plumbing Updates	2018	6,810	341	20	341		823	11
12	Building Improvements - Resident Rooms - Carpentry & Millworl	2018	31,815	2,121	15	2,121		4,595	12
13	Building Improvements - Resident Rooms - Vinyl Flooring	2018	23,281	2,328	10	2,328		5,044	13
14	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	2,722	340	8	340		737	14
15	Building Improvements - Front Door & Patio Door Alarms	2018	10,017	1,002	10	1,002		2,087	15
16	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	5,468	684	8	684		1,367	16
17	Building Improvements - Resident Rooms - Carpentry & Millworl	2018	11,991	799	15	799		1,599	17
18	Building Improvements - Resident Rooms - Carpentry & Millworl	2019	11,593	773	15	773		1,417	18
19	Building Improvements - Soiled Utility Room - Ceramic Tiling	2019	936	47	20	47		78	19
20	Building Improvements - Soiled Utility Room - Carpentry & Millv	2019	2,760	184	15	184		307	20
21	Building Improvements - Soiled Utility Room - Sink/Faucet Replac	2019	737	37	20	37		61	21
22	Building Improvements - Doors/Frames For Oxygen Room & Rec	2019	4,071	204	20	204		322	22
23	Building Improvements - Resident Rooms - Carpentry & Millworl	2019	16,388	1,093	15	1,093		1,548	23
24	Building Improvements - Basement Laundry - Concrete, Electrica	2019	43,873	2,194	20	2,194		2,672	24
25	Building Improvements - Delivery Entrance - Vinyl Flooring	2019	3,543	354	10	354		443	25
26	Building Improvements - Basement Stairway - Carpeting	2019	2,551	255	10	255		318	26
27	Building Improvements - Basement Laundry - Vinyl Flooring	2019	2,598	260	10	260		325	27
28	Building Improvements - Basement Laundry - HVAC System	2019	15,950	1,063	15	1,063		1,329	28
29	Building Improvements - Kitchen Water Heater	2019	3,250	325	10	325		406	29
30	Building Improvements - Hallway Lighting Fixtures	2019	1,607	161	10	161		180	30
31	Building Improvements - West Spa - Ceramic Tiling	2020	9,555	398	20	398		398	31
32	Building Improvements - West Spa - Electrical & Plumbing Updat	2020	21,032	876	20	876		876	32
33	Building Improvements - West Spa - HVAC System	2020	2,470	137	15	137		137	33
34	TOTAL (lines 1 thru 33)		\$ 4,357,042	\$ 193,240		\$ 193,240	\$	2,927,194	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning:

01/01/2020 Ending: 12/31/2020

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		\$ 4,357,042	\$ 193,240		\$ 193,240	\$	\$ 2,927,194	1
2	Building Improvements - West Spa - Carpentry & Millwork	2020	10,250	569	15	569		569	2
3	Building Improvements - Resident Rooms - Electrical & Plumbing	2020	11,644	485	20	485		485	3
4	Building Improvements - Resident Rooms - Carpentry & Millwork	2020	39,667	2,204	15	2,204		2,204	4
5	Building Improvements - Resident Rooms - Vinyl Flooring	2020	5,471	456	10	456		456	5
6	Building Improvements - Resident Rooms - Sprinkler System	2020	7,385	246	25	246		246	6
7	Building Improvements - Keypad Entry & Locking System	2020	8,707	653	10	653		653	7
8	Building Improvements - Kitchen Water Heater	2020	4,960	289	10	289		289	8
9	Building Improvements - Kitchen Air Conditioner	2020	16,951	848	10	848		848	9
10	Building Improvements - Exterior Staining Project	2020	3,429	114	5	114		114	10
11	Building Improvements - Resident Rooms - Carpentry & Millwork	2020	4,668		15				11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,470,174	\$ 199,104		\$ 199,104	\$	\$ 2,933,058	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	\$ 550,858	\$ 56,368	\$ 56,368	\$	/8/10/12/15/	\$ 246,715	71
72	Current Year Purchases	52,227	3,280	3,280		5/10/12/15	3,280	72
73	Fully Depreciated Assets	224,836				3/5/10	224,836	73
74								74
75	TOTALS	\$ 827,921	\$ 59,648	\$ 59,648	\$		\$ 474,831	75

D. Vehicle Costs. (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76	Van - Care Related Use	2019 Ford Eldorado	2020	\$ 78,946	\$ 7,237	\$ 7,237	\$	10	\$ 7,237
77		Aerotech Bus							
78									
79									
80	TOTALS			\$ 78,946	\$ 7,237	\$ 7,237	\$		\$ 7,237

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)			\$	5,377,041
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	265,989
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	265,989
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	3,415,126

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	Apartments-86/91/99/06/09	\$ 944,446	\$ 23,946	\$ 733,814
87	Land Improvements-86/90/91/12/14	85,353	585	85,353
88	Equipment-86/90/91/96/98/06/14/17/18	56,300	2,910	32,018
89	Building Improvements-99-03/07-18	389,026	25,852	190,575
90				
91	TOTALS	\$ 1,475,125	\$ 53,293	\$ 1,041,760

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.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			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
9. Option to Buy:
- ☐ YES
- ☐ NO
- Terms:
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☐ NO
16. Rental Amount for movable equipment: \$
- 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		\$	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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.

SEE ACCOUNTANTS' COMPILATION REPORT

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 995,776	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 57,075)	118,676		3
4	Supply Inventory (priced at cost)	50,694		4
5	Short-Term Investments			5
6	Prepaid Insurance	841		6
7	Other Prepaid Expenses	44,164		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,210,151	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	235,304		12
13	Land			13
14	Buildings, at Historical Cost	5,888,999		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	963,167		16
17	Accumulated Depreciation (book methods)	(4,456,876)		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): Equity In Insurance Groups	162,589		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,793,183	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,003,334	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 229,353	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	411,851		29
30	Accrued Salaries Payable	157,922		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,048		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	91,264		34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 893,438	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	16,500		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 16,500	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 909,938	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,093,396	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,003,334	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,182,280	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,182,280	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(88,884)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (88,884)	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)	\$ 3,093,396	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Oaks

0029892

Report Period Beginning: 01/01/2020

Ending: 12/31/2020

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	\$ 4,386,547	1
2	Discounts and Allowances for all Levels	(289,799)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,096,748	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	573,398	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	9,969	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	6,440	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 589,807	23
	D. Non-Operating Revenue		
24	Contributions	147,598	24
25	Interest and Other Investment Income***	7,708	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 155,306	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenues	351,094	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 351,094	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,192,955	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	985,578	31
32	Health Care	2,674,984	32
33	General Administration	1,031,319	33
	B. Capital Expense		
34	Ownership	353,226	34
	C. Ancillary Expense		
35	Special Cost Centers	113,387	35
36	Provider Participation Fee	123,345	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,281,839	40
41	Income before Income Taxes (line 30 minus line 40)**	(88,884)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (88,884)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 455,252	44
45	Private Pay - Net Inpatient Revenue	3,641,496	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)	\$ 4,096,748	49

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	1,948	2,089	\$ 100,329	\$ 48.03	1
2	Assistant Director of Nursing	3,681	4,338	155,474	35.84	2
3	Registered Nurses	16,272	17,652	555,475	31.47	3
4	Licensed Practical Nurses	11,967	12,912	392,950	30.43	4
5	CNAs & Orderlies	54,544	59,618	979,924	16.44	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,319	3,801	60,686	15.97	8
9	Activity Director	1,750	1,906	39,659	20.81	9
10	Activity Assistants	4,474	4,890	86,501	17.69	10
11	Social Service Workers	2,774	2,991	40,473	13.53	11
12	Dietician					12
13	Food Service Supervisor	1,950	2,104	54,300	25.81	13
14	Head Cook	6,583	7,179	149,062	20.76	14
15	Cook Helpers/Assistants	9,488	10,552	142,344	13.49	15
16	Dishwashers					16
17	Maintenance Workers	3,367	3,750	125,689	33.52	17
18	Housekeepers	7,059	7,486	109,341	14.61	18
19	Laundry	3,249	3,703	52,144	14.08	19
20	Administrator	1,926	1,926	81,508	42.32	20
21	Assistant Administrator	2,098	2,104	69,489	33.03	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,632	1,716	38,566	22.47	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Nursing Secretary</u>	1,538	1,699	34,982	20.59	33
34	TOTAL (lines 1 - 33)	139,619	152,416	\$ 3,268,896 *	\$ 21.45	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	96	\$ 4,655	1-3	35
36	Medical Director	180	6,000	9-3	36
37	Medical Records Consultant	6	442	10-3	37
38	Nurse Consultant	240	19,600	10-3	38
39	Pharmacist Consultant	87	4,662	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	15	871	11-3	44
45	Social Service Consultant	34	2,552	12-3	45
46	Other(specify)				46
47	<u>Dental Consultant</u>	6	320	10-3	47
48					48
49	TOTAL (lines 35 - 48)	664	\$ 39,102		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	5	117	10-3	52
53	TOTAL (lines 50 - 52)	5	\$ 117		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Highland Oaks

STATE OF ILLINOIS

0029892

Report Period Beginning:

01/01/2020

Page 21

Ending: 12/31/2020

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		
Matthew J. Kinsinger		Administrator	0%	\$ 81,508	Workers' Compensation Insurance		\$ 51,417	IDPH License Fee		\$ 3,980		
Diana J. Kellenberger		Assistant Administrator	0%	69,489	Unemployment Compensation Insurance			Advertising: Employee Recruitment				
					FICA Taxes		242,229	Health Care Worker Background Check		300		
					Employee Health Insurance		234,119	(Indicate # of checks performed 27)				
					Employee Meals		1,925	Patient Background Checks		21		
					Illinois Municipal Retirement Fund (IMRF)*			Dues / Subscriptions / Memberships		2,471		
					Employee Life Insurance		1,684	Trade Associations / Treasury Department		4,346		
					Employee Pension Expense		91,264	City Of Elgin / Secretary of State Licenses		998		
					Employee Health Services		33,089	Advertising		0		
					Employee Relations		28,334					
					Employee Physicals and Hiring		4,615	Less: Public Relations Expense		()		
								Non-allowable advertising		()		
								Yellow page advertising		()		
TOTAL (agree to Schedule V, line 17, col. 1)				\$ 150,997	TOTAL (agree to Schedule V, line 22, col.8)		\$ 688,676	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 12,095		
(List each licensed administrator separately.)												
B. Administrative - Other					E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description			Amount		Description		Line #	Amount	Description		Amount	
			\$					\$	Out-of-State Travel		\$	
									In-State Travel			
									Vehicle Expense		367	
									Seminar Expense		1,845	
TOTAL (agree to Schedule V, line 17, col. 3)			\$		TOTAL			\$	Entertainment Expense		()	
(Attach a copy of any management service agreement)									(agree to Sch. V, line 24, col. 8)			
C. Professional Services									TOTAL			
Vendor/Payee		Type	Amount									
Porte Brown, LLC		CPA, Cost Report, 990, Acct	\$ 16,415									
Polsinelli, PC		General Legal Matters										
Lighthouse / American United Life		Compliance & Pension Reporting	800									
MCC Technology		Network Support & Monitoring	11,812									
Konica Minolta		Copier Service & Support	5,568									
OnShift		Scheduling Service	6,060									
Paylocity		Payroll Processing	22,163									
Apostolic Christian Restmor		Nursing Home Survey Compilation										
Virtru Corporation		SMB Endpoint Email Protection	1,190									
Intuit		Accounting Systems	1,080									
Advanced Wireless Communications		Page To Talk	166									
Namecheap.com		Domain	12									
TOTAL (agree to Schedule V, line 19, column 3)			\$ 65,266									
(For legal fee disclosure, see page 39 of instructions)												

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

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. Leading Age Illinois - \$4,265

(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? _____

(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? _____

(5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 10

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 47,025 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. _____

(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.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 123,345
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? YES 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? YES For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 1,925 Has any meal income been offset against related costs? NO Indicate the amount. \$ _____

(16) Travel and Transportation

a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____

c. What percent of all travel expense relates to transportation of nurses and patients? 0

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? YES

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. \$ _____

(17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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. NO
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

Page 3, Schedule V, Line 7, Other

Expenses related to removal of general waste	\$ 13,979
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Page 4, Schedule V, Line 36, Other

Loss On Retirement of Assets	\$ 33,953
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Page 4, Schedule V, Line 43, Other Expenses

Apartment Expense	\$ 63,544
Market Depreciation On Investments	33,962
Non-Resident Meal Costs	11,165
Investment Management Fees	2,986
Miscellaneous Non-Operating Expense (Sales Tax)	1,730
Benefit Dinner Costs	-
Volunteer Expense	-
Column 4 Total	113,387
Apartment Expense - Page 5A - Non-Allowable Expense	(63,544)
Market Depreciation On Investments - Page 5A - Non-Allowable Expense	(33,962)
Non-Resident Meal Costs - Page 5 - Non-Allowable Expense	(11,165)
Investment Management Fees - Page 5A - Non-Allowable Expense	(2,986)
Miscellaneous Non-Operating Expense (Sales Tax) - Page 5 - Non-Allowable Expense	(1,730)
Benefit Dinner Costs - Page 5A - Non-Allowable Expense	-
Volunteer Expense - Page 5A - Non-Allowable Expense	-
Column 8, Adjusted Total	\$ -

Pages 3 & 4, Schedule V, Column 5 Reclassifications

Reclassify Staff Meals <u>From</u> Line 1, Dietary Wages & Supplies	\$ (1,341)
Reclassify Staff Meals <u>From</u> Line 2, Meal Costs	(584)
Reclassify Staff Meals <u>To</u> Line 22, Employee Benefits	1,925
Net Effect Of All Reclassifications	\$ -

Page 3, Schedule V, Line 23 Inservice Training & Education

Date	Vendor	Description	
1/1/2020	Relias Learning, LLC	Online Education Service For Employee Self Study / Self Training Requirements	\$ 5,670
1/30/2020	A-Tec Ambulance	CPR Training For Staff	90
2/7/2020	A-Tec Ambulance	CPR Training For Staff	90
2/25/2020	A-Tec Ambulance	CPR Training For Staff	90
8/6/2020	A-Tec Ambulance	CPR Training For Staff	180
9/30/2020	A-Tec Ambulance	CPR Training For Staff	180
			\$ 6,300

Page 19, Schedule XVII, Line 25, Interest Income

Interest income was not offset against interest expense, as there was no interest expense incurred during 2020.

Page 19, Schedule XVII, Line 28, Other Revenues

Apartment Income	\$	291,908
Market Appreciation On Investments		55,592
Miscellaneous Non-Operating Income		3,594
Miscellaneous Operating Income		-
	\$	351,094

Notes:
Apartment Expense is already adjusted out of Schedule V, Line 43.

Page 21, Schedule XIX, Section C, Legal Expense

Invoice			Allowable
Date	Payee	Service Description	Amount
		none for year 2020	\$ -
			-
			\$ -

Page 21, Schedule XIX, Section D, Pension Expense

Pension Costs For Owners and Related Parties	\$	-
Pension Costs For All Other Employees		91,264
	\$	91,264

Note - 50 employees received pension contributions for year 2020.

Attachment to Page 15, Schedule XIII, Section A

Nurse assistants were not trained in Basic Nurse Assistant courses during the reporting period due to our policy to hire nursing assistants who are currently enrolled in a Basic Nurse Assistant Training program or are already listed on the Illinois Nurse Assistant Registry. Our facility had 25 nurse assistants leave employment during 2020 and all replacements met the above requirement.

Attachment to Page 22, Schedule XX, General Information # 12

Employees are hired for a specific department and specific job. However, an employee may cross departments and is paid for those hours worked in that department. Wage costs are allocated based on hours worked in each department.

Attachment to Page 22, Schedule XX, General Information # 14

A portion of the building consists of 18 independent congregate living units. Costs are allocated to this portion of the building on the basis of square footage, exact costs (if able to be determined), and provider estimates of service costs. All these costs have been included in Non-Allowable Expenses on Pages 5 and 5A.

2020 Board of Directors and Officers:

Sam Bachtold, President	9974 Tybow Trail, Roscoe, IL 61073
Otto Klein, Vice President	38W573 Bittersweet Lane, Elgin, IL 60124
Greg Kellenberger, Treasurer	13N365 High Chapparel Court, Elgin, IL 60124
Betty Schlatter, Secretary	712 Carpenter Avenue, Oak Park, IL 60304
Tom Schifferer	365 N. South Elgin Boulevard, South Elgin, IL 60177
Keith Leman	648 Darlington, Crystal Lake, IL 60014
Bob Cox	709 Linden Avenue, Elgin, IL 60120

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Kellenberger, Diana	Assistant Administrator	01/15/20	Webinar	IL	Employment and Labor Law Update	LeadingAge Illinois	\$ 79
Hagerman, Gretchen	MDS Coordinator	02/05/20	Schaumburg	IL	ICD-10-CM Refresher	HIN Seminars	\$ 209
Koga, Mary	RN	02/05/20	Schaumburg	IL	ICD-10-CM Refresher	HIN Seminars	\$ 209
Hagerman, Gretchen	MDS Coordinator	04/07/20	Webinar	IL	Restorative Nursing Certificate Program	MDS Training Institute	\$ 1,099
Wright, Polly	Activity Assistant	05/27/20	Webinar	IL	Illinois Food Handler Card & Certificate	eFood Card	\$ 8
Kellenberger, Diana	Assistant Administrator	07/16/20	Webinar	IL	INHAA 2020 Virtual Conference & Webinar Series	Illinois Nursing Home Administrators Association	\$ 225
Espinoza, Ruby	Dietary Assistant	10/16/20	Webinar	IL	Food Handler Basics	EFoodCard	\$ 8
Cabrera, Ernesto	Dietary Assistant	12/11/20	Webinar	IL	Food Handler Basics	EFoodCard	\$ 8
TOTAL:							\$ 1,845