FOR BHF USE

LL1

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: 0043158

Facility Name: Timber Point Healthcare Ctr

Address: 205 East Spring St (Number) | Camp Point (City) | 62320 (Zip Code)

County: Adams

Telephone Number: (217) 593 - 7734 **Fax #** (217) 593 - 6360

HFS ID Number:

Date of Initial License for Current Owners: 1998

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Edward N. Slack, CPA **Telephone Number:** (847) 628 - 8796
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 01/01/16 to 12/31/16 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)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Edward N. Slack, CPA, Partner, Health and Human Services
(Firm Name & Address) Plante & Moran, PLLC, 2155 Point Boulevard, Suite 200 Elgin, Illinois 60123
(Telephone) (847) 628 - 8796 Fax # (248) 327 - 8417

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	110	Skilled (SNF)	110	40,260	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	110	TOTALS	110	40,260	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	16,847	3,976	3,712	24,535	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,847	3,976	3,712	24,535	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 60.94%

D. How many bed-hold days during this year were paid by the Department?
0 (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)
N/A

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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 1998

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 1998 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 110 and days of care provided 3,023

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	152,829	18,500	7,246	178,575		178,575	93	178,668			1
2	Food Purchase		165,433		165,433		165,433	(1,279)	164,154			2
3	Housekeeping	96,651	18,140		114,791		114,791	512	115,303			3
4	Laundry	26,372	16,851		43,223		43,223		43,223			4
5	Heat and Other Utilities			113,385	113,385		113,385	714	114,099			5
6	Maintenance	96,119		110,924	207,043		207,043	5,959	213,002			6
7	Other (specify):* See Supplemental							419	419			7
8	TOTAL General Services	371,971	218,924	231,555	822,450		822,450	6,418	828,868			8
	B. Health Care and Programs											
9	Medical Director			1,932	1,932		1,932		1,932			9
10	Nursing and Medical Records	1,168,362	126,102	2,566	1,297,030		1,297,030		1,297,030			10
10a	Therapy	36,869			36,869		36,869		36,869			10a
11	Activities	57,925	15,201	303	73,429		73,429		73,429			11
12	Social Services	76,758		4,080	80,838		80,838		80,838			12
13	CNA Training											13
14	Program Transportation	41,009		12,100	53,109		53,109		53,109			14
15	Other (specify):* See Supplemental											15
16	TOTAL Health Care and Programs	1,380,923	141,303	20,981	1,543,207		1,543,207		1,543,207			16
	C. General Administration											
17	Administrative	158,597			158,597		158,597	9,990	168,587			17
18	Directors Fees											18
19	Professional Services			180,376	180,376		180,376	(115,545)	64,831			19
20	Dues, Fees, Subscriptions & Promotions			118,865	118,865		118,865	(57,744)	61,121			20
21	Clerical & General Office Expenses	182,703	17,140	482,329	682,172		682,172	(397,275)	284,897			21
22	Employee Benefits & Payroll Taxes			358,628	358,628		358,628	(3,936)	354,692			22
23	Inservice Training & Education			4,189	4,189		4,189		4,189			23
24	Travel and Seminar			4,060	4,060		4,060	76	4,136			24
25	Other Admin. Staff Transportation			38,752	38,752		38,752	516	39,268			25
26	Insurance-Prop.Liab.Malpractice			109,278	109,278		109,278	894	110,172			26
27	Other (specify):* See Supplemental							12,128	12,128			27
28	TOTAL General Administration	341,300	17,140	1,296,477	1,654,917		1,654,917	(550,896)	1,104,021			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,094,194	377,367	1,549,013	4,020,574		4,020,574	(544,478)	3,476,096			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/16 - 12/31/16

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 7 - Other General Services				
Alloc. - Extended Care Consulting, LLC				-
Gen. Services - Employee Benefits			419	419
				-
				-
				-
				-
				-
Sub-Total	-	-	419	419
Line 15 - Other Health Care Services				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-
Line 27 - Other General Administration				
Alloc. - Extended Care Consulting, LLC				-
Gen. Admin. - Employee Benefits			12,128	12,128
				-
				-
				-
				-
				-
Sub-Total	-	-	12,128	12,128

Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/16 - 12/31/16

Page 3 Supplemental Schedule - Other Staff Administration Travel Expense

Employee	Travel Purpose	Travel Destination	Travel Date	Expenses			Total
				Travel	Accomodations	Meals	
American Express	Business Matters	Various	Various	29,533			29,533
Andrea Lewis	Business Matters	Various	Various	547			547
Angela Carver	Business Matters	Various	Various	79			79
Area Fabricators	Business Matters	Various	Various	146			146
Care Management Facility	Business Matters	Various	Various	2,510			2,510
Cindy Frazier	Business Matters	Various	Various	512			512
Cindy Hogan	Business Matters	Various	Various	93			93
Donald Steinkuhler	Business Matters	Various	Various	1,113			1,113
Kimberly Johnson	Business Matters	Various	Various	312			312
Kyle Cooper	Business Matters	Various	Various	86			86
Lea Jolley-Kaufman	Business Matters	Various	Various	2,059			2,059
Lynn Franklin	Business Matters	Various	Various	19			19
Nicole Buehler	Business Matters	Various	Various	6,294			6,294
Pam Steinkuhler	Business Matters	Various	Various	118			118
Patricia Bedwell	Business Matters	Various	Various	6,278			6,278
Sandra Rutledge	Business Matters	Various	Various	215			215
Sandy Stabler	Business Matters	Various	Various	44			44
Sharon Wright	Business Matters	Various	Various	26			26
Tialisa Vinyard	Business Matters	Various	Various	768			768
Tyanne Neisen	Business Matters	Various	Various	100			100
							-
Alloc. - Extended Care Consulting, LLC				516			516
							-
							-
							-
							-
							-
							-
							-
							-
Total				51,368	-	-	51,368

Facility Name & ID Number Timber Point Healthcare Ctr #0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			29,385	29,385		29,385	46,529	75,914			30
31	Amortization of Pre-Op. & Org.			449	449		449		449			31
32	Interest			34,627	34,627		34,627	197,158	231,785			32
33	Real Estate Taxes			27,225	27,225		27,225	2,083	29,308			33
34	Rent-Facility & Grounds			196,087	196,087		196,087	(194,839)	1,248			34
35	Rent-Equipment & Vehicles			29,501	29,501		29,501	488	29,989			35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			317,274	317,274		317,274	51,419	368,693			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		131,242	497,349	628,591		628,591		628,591			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			188,030	188,030		188,030		188,030			42
43	Other (specify):* See Supplemental											43
44	TOTAL Special Cost Centers		131,242	685,379	816,621		816,621		816,621			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,094,194	508,609	2,551,666	5,154,469		5,154,469	(493,059)	4,661,410			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/16 - 12/31/16

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 36 - Other Capital Costs				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-
Line 43 - Other Special Cost Centers				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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				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	(715)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,478)	02		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	(441,982)	21		24
25	Fund Raising, Advertising and Promotional	(58,228)	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 Supplemental Schedule	(33,990)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (536,393)		$	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)	43,334		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 43,334		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (493,059)		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

SEE ACCOUNTANTS' PREPARATION REPORT

Timber Point Healthcare Ctr

ID# 0043158

Report Period Beginning: 01/01/16

Ending: 12/31/16

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Professional - Collections	$ (3,073)	19	1
2	Professional - Legal	(14,119)	19	2
3	Professional - Lobbying	(1,660)	19	3
4	Professional - Line of Credit	(1,869)	19	4
5	Professional - Architectural	(2,804)	19	5
6	Bank Charges	(9,789)	21	6
7				7
8				8
9				9
10	Timber Point Associates, LLC			10
11	License Fees	(250)	20	11
12	Bank Charges	(426)	21	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**	(33,990)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	93	0	0	0	0	0	0	0	0	93	1
2	Food Purchase	(1,478)	0	199	0	0	0	0	0	0	0	0	(1,279)	2
3	Housekeeping	0	0	512	0	0	0	0	0	0	0	0	512	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	714	0	0	0	0	0	0	0	0	714	5
6	Maintenance	0	0	1,491	4,468	0	0	0	0	0	0	0	5,959	6
7	Other (specify):*	0	0	0	419	0	0	0	0	0	0	0	419	7
8	**TOTAL General Services**	(1,478)	0	3,009	4,887	0	0	0	0	0	0	0	6,418	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	1,493	8,497	0	0	0	0	0	0	0	9,990	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(23,525)	0	(92,020)	0	0	0	0	0	0	0	0	(115,545)	19
20	Fees, Subscriptions & Promotions	(58,478)	250	484	0	0	0	0	0	0	0	0	(57,744)	20
21	Clerical & General Office Expenses	(452,197)	426	3,007	51,489	0	0	0	0	0	0	0	(397,275)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(3,936)	0	0	0	0	0	0	0	(3,936)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	76	0	0	0	0	0	0	0	0	76	24
25	Other Admin. Staff Transportation	0	0	516	0	0	0	0	0	0	0	0	516	25
26	Insurance-Prop.Liab.Malpractice	0	0	894	0	0	0	0	0	0	0	0	894	26
27	Other (specify):*	0	0	0	12,128	0	0	0	0	0	0	0	12,128	27
28	**TOTAL General Administration**	(534,200)	676	(85,550)	68,178	0	0	0	0	0	0	0	(550,896)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(535,678)	676	(82,541)	73,065	0	0	0	0	0	0	0	(544,478)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	45,338	1,191	0	0	0	0	0	0	0	0	46,529	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(715)	193,548	4,325	0	0	0	0	0	0	0	0	197,158	32
33	Real Estate Taxes	0	0	2,083	0	0	0	0	0	0	0	0	2,083	33
34	Rent-Facility & Grounds	0	(194,839)	0	0	0	0	0	0	0	0	0	(194,839)	34
35	Rent-Equipment & Vehicles	0	0	488	0	0	0	0	0	0	0	0	488	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(715)	44,047	8,087	0	0	0	0	0	0	0	0	51,419	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)**	(536,393)	44,723	(74,454)	73,065	0	0	0	0	0	0	0	(493,059)	45

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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
See Page 6 - Supp		See Page 6 - Supp		See Page 6 - Supp		

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. [X] 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	34	Rent	$ 194,839	Timber Point Associates, LLC	100.00%	$	$ (194,839)	1
2	V	32	Interest	1,291	Timber Point Associates, LLC	100.00%		(1,291)	2
3	V	20	Dues and Subscriptions		Timber Point Associates, LLC	100.00%	250	250	3
4	V	21	Office		Timber Point Associates, LLC	100.00%	426	426	4
5	V	26	Property Insurance		Timber Point Associates, LLC	100.00%			5
6	V	30	Depreciation		Timber Point Associates, LLC	100.00%	45,338	45,338	6
7	V	31	Amortization		Timber Point Associates, LLC	100.00%			7
8	V	32	Interest		Timber Point Associates, LLC	100.00%	194,839	194,839	8
9	V	33	Real Estate Taxes	27,225	Timber Point Associates, LLC	100.00%	27,225		9
10	V	36	Mortgage Insurance Premiums		Timber Point Associates, LLC	100.00%			10
11	V								11
12	V								12
13	V								13
14	Total			$ 223,355			$ 268,078	$ * 44,723	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	Sherwin Ray	33.33%	Beecher Manor Nursing and Rehab	Beecher, IL	Ex. Care Consulting	Evanston, IL	Home Office	1
2	Jakob Bakst	33.33%	Briar Place	Indian Head, IL	Ex. Care Clinical	Evanston, IL	Administrative	2
3	Eric Rothner	33.34%	Chateau Village Nursing and Rehab	Willowbrook, IL	2201 Main Street	Evanston, IL	Bldg. Company	3
4			Grasmere Place	Chicago, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5			Lakewood Nursing and Rehab	Plainfield, IL	Vent Lease	Evanston, IL	Vent. Rental	5
6			Lemont Nursing and Rehab	Lemont, IL	Mac RX, LLC	Des Plaines, IL	Pharmacy	6
7			Prairie Manor Halth Care	Chicago Heights, IL	Reliable Medical	Des Plaines, IL	Medical Supply	7
8			Rainbow Beach Nursing Center	Chicago, IL				8
9			Sheridan Shores	Chicago, IL				9
10			South Suburban Rehabilitation Center	Chicago, IL				10
11			Tri-State Nursing and Rehab	Lansing, IL				11
12			Wheaton Care Center	Wheaton, IL	Timber Point			12
13			Kensington Place Nursing and Rehab	Chicago, IL	Associates, LLC	Camp Point, IL	Bldg. Company	13
14			Countryside Nursing and Rehab	Dolton, IL				14
15			Spring Creek Nursing and Rehab	Joliet, IL				15
16			Park House Nursing and Rehab	Chicago, IL				16
17			Timber Point Healthcare Center	Camp Point, IL				17
18			Prairie Village Healthcare Center	Jacksonville, IL				18
19			Major Hospital - Dyer	Dyer, IN				19
20			Major Hospital - Lake County	East Chicago, IN				20
21			Major Hospital - Sebo	Holbart, IN				21
22			Major Hospital - Lincolnshire	Merrillville, IN				22
23			Major Hospital - Munster	Munster, IN				23
24			McKinley Health Care Center	Canton, OH				24
25			St. James Manor	Crete, IL				25
26			St. James Manor - Assisted Living	Crete, IL				26
27			The Parc at Joliet	Joliet, IL				27
28			The Estates of Hyde Park	Chicago, IL				28
29			Rushville Nursing and Rehab	Rushville, IL				29
30			Paramount of Oak Park	Oak Park, IL				30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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			Sheffield Manor Assisted Living	Dyer, IN				1
2			Kenosha Estates	Kenosha, WI				2
3			Milwaukee Estates	Milwaukee, WI				3
4			Appleton	Appleton, WI				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' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES (continued)

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. [X] 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)	
15	V	1	Dietary	$	Extended Care Consulting, LLC	100.00%	$ 93	$ 93	15
16	V	2	Food		Extended Care Consulting, LLC	100.00%	199	199	16
17	V	3	Housekeeping		Extended Care Consulting, LLC	100.00%	512	512	17
18	V	5	Utilities		Extended Care Consulting, LLC	100.00%	714	714	18
19	V	6	Maintenance		Extended Care Consulting, LLC	100.00%	1,491	1,491	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	1,493	1,493	20
21	V	19	Professional Fees	95,000	Extended Care Consulting, LLC	100.00%	2,980	(92,020)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	484	484	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	3,007	3,007	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	76	76	24
25	V	25	Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	516	516	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	894	894	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	1,191	1,191	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	4,325	4,325	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	2,083	2,083	29
30	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	488	488	30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 95,000			$ 20,546	$ * (74,454)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES (continued)

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. [X] 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)	
15	V	6	Maintenance (Pooled)	$	Extended Care Consulting, LLC	100.00%	$ 4,468	$ 4,468	15
16	V	6	Maintenance (Direct)		Extended Care Consulting, LLC	100.00%	0		16
17	V	7	Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	419	419	17
18	V	7	Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	0		18
19	V	17	Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	8,497	8,497	19
20	V	21	Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	51,489	51,489	20
21	V	21	Office and Clerical (Direct)	13,119	Extended Care Consulting, LLC	100.00%	13,119		21
22	V	27	Emp. Gen. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	10,971	10,971	22
23	V	27	Emp. Gen. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	1,157	1,157	23
24	V	22	Employee Benefits	3,936	Extended Care Consulting, LLC	100.00%		(3,936)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 17,055			$ 90,120	$ * 73,065	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES (continued)

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. [X] 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)	
15	V	22	Employee Benefits	$ 167,010	CCS VEBA	100.00%	$ 167,010	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 167,010			$ 167,010	$ *	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sherwin Ray	Shareholder	Administration	33.33%	See Attached	7.88	19.70%	Salary	$ 45,008	17 - 01	1
2	Adam Vales	Relative	Clerical	0.00%	See Attached	0.85	2.12%	Alloc. Salary	1,556	22 - 07	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 46,564		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' PREPARATION REPORT

Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/16 - 12/31/16

Page 7 Supplemental Schedule

Owners / Director Compensation

Desciption	Alloc. Hours	Total Hours	Alloc. Percentage	Total Compensation Salary	Total Compensation Mgmt. Fees		Alloc. Compensation Salary	Alloc. Compensation Mgmt. Fees
Sherwin Ray							-	-
Prairie Village Healthcare Center	7.88	40.00	19.70%	228,468	-		45,008	-
Timber Point Healthcare Center	7.88	40.00	19.70%	228,468	-		45,008	-
Rushville Nursing & Rehab Center	7.00	40.00	17.50%	228,468	-		39,982	-
Countryside Nursing & Rehab Center	17.24	40.00	43.10%	228,468	-		98,470	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total	40		100.00%				228,468	-

Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/16 - 12/31/16

Page 7 Supplemental Schedule

Desciption	Alloc. Hours	Total Hours	Alloc. Percentage	Total Compensation Salary	Total Compensation Mgmt. Fees	Alloc. Compensation Salary	Alloc. Compensation Mgmt. Fees
Owners / Director Compensation							
Adam Vales						-	-
Prairie Village Healthcare Center	0.42	40.00	1.04%	73,410	-	762	-
Timber Point Healthcare Center	0.85	40.00	2.12%	73,410	-	1,556	-
Rushville Nursing & Rehab Center	0.51	40.00	1.27%	73,410	-	935	-
Countryside Nursing & Rehab Center	1.29	40.00	3.21%	73,410	-	2,360	-
Kensington Nursing & Rehab Center	0.86	40.00	2.14%	73,410	-	1,572	-
Park House Nursing & Rehab Center	0.63	40.00	1.57%	73,410	-	1,151	-
Other Insured Entities	35.46	40.00	88.65%	73,410	-	65,075	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
Total	40		100.00%			73,410	-

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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: Timber Point Associates, LLC
Street Address: 205 East Spring Street
City / State / Zip Code: Camp Point, Illinois 62320
Phone Number: (
Fax Number: (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 [X] NO [ ]

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

Name of Related Organization: Extended Care Consulting, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	1,380,761	34	$ 5,206	$	24,535	$ 93	1
2	2	Food	Patient Days	1,380,761	34	11,203		24,535	199	2
3	3	Housekeeping	Patient Days	1,380,761	34	28,798		24,535	512	3
4	5	Utilities	Patient Days	1,380,761	34	40,168		24,535	714	4
5	6	Maintenance	Patient Days	1,380,761	34	83,922		24,535	1,491	5
6	17	Administrative	Patient Days	1,380,761	34	84,000		24,535	1,493	6
7	19	Professional Fees	Patient Days	1,380,761	34	167,697		24,535	2,980	7
8	20	Dues and Subscriptions	Patient Days	1,380,761	34	27,266		24,535	484	8
9	21	Office and Clerical	Patient Days	1,380,761	34	169,235		24,535	3,007	9
10	24	Travel and Seminar	Patient Days	1,380,761	34	4,279		24,535	76	10
11	25	Other Staff Admin. Trans.	Patient Days	1,380,761	34	29,053		24,535	516	11
12	26	Insurance	Patient Days	1,380,761	34	50,289		24,535	894	12
13	30	Depreciation	Patient Days	1,380,761	34	67,038		24,535	1,191	13
14	32	Interest	Patient Days	1,380,761	34	243,379		24,535	4,325	14
15	33	Real Estate Taxes	Patient Days	1,380,761	34	117,233		24,535	2,083	15
16	35	Rent - Equipment and Auto	Patient Days	1,380,761	34	27,451		24,535	488	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,156,217	$		$ 20,546	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 [X] NO [ ]

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

Name of Related Organization: Extended Care Consulting, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 941 - 9565

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Maintenance	Patient Days	1,380,761	34	$ 251,431	$ 251,431	24,535	$ 4,468	1
2	6	Maintenance	Direct	373,682	34	373,682	373,682			2
3	7	Emp. Ben. - Gen. Serv.	Patient Days	1,380,761	34	23,565		24,535	419	3
4	7	Emp. Ben. - Gen. Serv.	Direct	46,748	34	46,748				4
5	17	Administrative	Patient Days	1,380,761	34	478,172	478,172	24,535	8,497	5
6	21	Office and Clerical	Patient Days	1,380,761	34	2,897,656	2,897,656	24,535	51,489	6
7	21	Office and Clerical	Direct	460,382	34	460,382	460,382	13,119	13,119	7
8	27	Emp. Gen. - Gen. Admin.	Patient Days	1,380,761	34	617,434		24,535	10,971	8
9	27	Emp. Gen. - Gen. Admin.	Direct	73,413	34	73,413		1,157	1,157	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					$ 5,222,483	$ 4,461,323		$ 90,120	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 [X] NO [ ]

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

Name of Related Organization: CCS VEBA
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Employee Benefits	Direct Allocation	7,877,989		$ 7,877,989	$	167,010	$ 167,010	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					$ 7,877,989	$		$ 167,010	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Atied Associates	X		Mortgage			$	$			$ 194,839	1
2												2
3												3
4												4
5												5
	Working Capital											
6	HFG		X	Line of Credit				1,917,596			32,377	6
7	Creative Fleet Leasing		X	Bus Loan			54,900	29,734			2,250	7
8	Alloc. - Extended Care		X	Line of Credit							4,325	8
9	TOTAL Facility Related						$ 54,900	$ 1,947,330			$ 233,791	9
	B. Non-Facility Related*											
10												10
11												11
12	Int. Income		X								(715)	12
13	Int. Income - Building		X								(1,291)	13
14	TOTAL Non-Facility Related						$	$			$ (2,006)	14
15	TOTALS (line 9+line14)						$ 54,900	$ 1,947,330			$ 231,785	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 0 Line # N/A

* 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' PREPARATION REPORT

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

Facility Name & ID Number Timber Point Healthcare Ctr **#** 0043158 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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.**	$	27,984	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.)	$	29,015	2
3. Under or (over) accrual (line 2 minus line 1).	$	1,031	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)	$	28,277	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	29,308	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011	64,125	8
	2012	25,899	9
	2013	26,235	10
	2014	26,651	11
	2015	26,932	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

2016 Real Estate Tax Accrual = $26,932 * 1.05 = $28,277

Alloc. - Extended Care Consulting, LLC = $2,083

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.

SEE ACCOUNTANTS' PREPARATION REPORT

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Timber Point Healthcare Ctr COUNTY Adams

FACILITY IDPH LICENSE NUMBER 0043158

CONTACT PERSON REGARDING THIS REPORT Edward N. Slack, CPA

TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03 - 0 - 0932 - 0001- 00	Long Term Care Facility	$ 26,931.42	$ 26,931.42
2.	Alloc. - Ext. Care Consulting	Long Term Care Facility	$ 167,518.13	$ 2,083.15
3.	Alloc. - Ext. Care Consulting	Long Term Care Facility	$ 36,794.68	$ 457.55
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 231,244.23	$ 29,472.12

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? X 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 provide copies of their original **second installment** tax bill.

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (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).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1998	$ 118,000	1
2	Alloc. - Ext. Care			10,197	2
3	TOTALS			$ 128,197	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	110		1998		$ 1,120,000	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Timber Point Healthcare Center, Inc. (Operating Entity)										9
10											10
11	Various			2001	18,442						11
12	Various			2003	7,919						12
13	Various			2004	24,419						13
14	Various			2005	12,730						14
15	Various			2006	18,831						15
16	Various			2007	6,583						16
17	Various			2008	22,650						17
18	Various			2010	7,216						18
19	Various			2011	7,314						19
20	Various			2012	15,374						20
21	Driveway Repairs - East Entrance - Tear, gravel, and regrade			2013	12,925						21
22	Flooring - Front Lobby			2013	6,185						22
23	Flooring - Hallways and Common Areas			2014	3,116						23
24	Water Heater			2014	4,979						24
25	Flooring - Hallways and Common Areas			2014	5,955						25
26	Flooring - Hallways and Common Areas			2015	19,907						26
27	Sewer and Plumbing			2015	5,790						27
28	Flooring - Resident Rooms			2016	18,310						28
29											29
30											30
31											31
32											32
33											33
34											34
35											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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Timber Point Associates, LLC (Building Partnership)		$	$		$	$	$	37
38									38
39	Various	1998	15,322						39
40	Various	1999	10,509						40
41	Various	2000	2,585						41
42	Various	2000	12,177						42
43	Various	2001	99,148						43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,478,386	$		$	$	$	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	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 12A, Carried Forward		$ 1,478,386	$		$	$	$	1
2									2
3	Related Party Allocations - See Supplemental Schedules								3
4									4
5	Allocations - Extended Care Consulting, LLC	2007	82						5
6	Allocations - Extended Care Consulting, LLC	2009	49						6
7	Allocations - Extended Care Consulting, LLC	2010	479						7
8	Allocations - Extended Care Consulting, LLC	2011	173						8
9	Allocations - Extended Care Consulting, LLC	2013	57						9
10	Allocations - Extended Care Consulting, LLC	2014	788						10
11	Allocations - Extended Care Consulting, LLC	2016	945						11
12									12
13	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2002	14,052						13
14	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2002	11,608						14
15	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2003	13,680						15
16	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2005	680						16
17	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2009	123						17
18	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2014	1,141						18
19	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2015	193						19
20	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2016	764						20
21									21
22	Allocations - Extended Care Consulting, LLC / Dyer Building	2007	4,265						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)		$ 1,527,465	$		$	$	$	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	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 12B, Carried Forward		$ 1,527,465	$		$	$	$	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	Depreciation - Timber Point Healthcare Center, Inc.			29,385		29,385		243,748	30
31	Depreciation - Timber Point Associates, LLC			45,338		45,338		1,000,403	31
32	Depreciation - Extended Care Consulting, LLC			1,191		1,191		92,116	32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,527,465	$ 75,914		$ 75,914	$	$ 1,336,267	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$ 152,973	$	$	$		$	71
72	Current Year Purchases	9,042						72
73	Fully Depreciated Assets							73
74	See Supplemental	176,307						74
75	TOTALS	$ 338,322	$	$	$		$	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	Facility - Timber Point HC	Bus		$ 58,427	$	$	$		$	76
77	Facility - Timber Point Ass	Van		23,698						77
78	Alloc. - Extended Care			3,207						78
79										79
80	TOTALS			$ 85,332	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,079,316	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 75,914	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 75,914	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,336,267	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' PREPARATION REPORT

** This must agree with Schedule V line 30, column 8.

Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/16 - 12/31/16

Page 13 - Related Party Furniture and Equipment Allocations

Related Party	Grouping	Class		Cost
Timber Point Associates, LLC	Prior	Furn. & Equipment		118,000
Extended Care Consulting, LLC	Prior	Furn. & Equipment		4,050
Extended Care Consulting, LLC	Current	Furn. & Equipment		-
Extended Care Consulting, LLC	Fully	Furn. & Equipment		50,366
Extended Care Consulting, LLC	Fully	Furn. & Equipment		3,891
				176,307

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	See Suppl				1,248			5
6								6
7	TOTAL				$ 1,248 **			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: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2017	$
13.	/2018	$
14.	/2019	$

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: $ 16,003 Description: See Supplemental Schedule
(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	Facility	Ford Edge	$	$ 13,986	17
18					18
19					19
20					20
21	TOTAL		$	$ 13,986	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' PREPARATION REPORT

Timber Point Healthcare Ctr
Medicaid Cost Report
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Page 14 Supplemental Schedule

Desciption	Amount	Total
Building Rental		
Bruce 88 Storage	1,248	1,248
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total	1,248	1,248
Equipment Rental		
Pitney Bowes	60	60
Wells Fargo	2,834	2,834
Denman	667	667
Digitcal Copy System	2,577	2,577
Toshiba	977	977
Flynn Sales Services	8,400	8,400
		-
Alloc. - Extended Care Consulting, LLC	488	488
		-
		-
		-
		-
		-
Total	16,003	16,003

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] 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' PREPARATION REPORT

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 207,722	$		$ 207,722	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			41,694			41,694	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			223,007			223,007	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				126,501		126,501	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					4,741		4,741	12
13	Other (specify): See Supplemental	39 - 03				24,926			24,926	13
14	TOTAL			$		$ 497,349	$ 131,242		$ 628,591	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Timber Point Healthcare Ctr
Medicaid Cost Report
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Page 16 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Medical Supplies		4,713		4,713
Prosthestics and Orthotics		28		28
Ambulance			8,887	8,887
Laboratory			7,376	7,376
Radiology			4,707	4,707
Other			3,956	3,956
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	-	4,741	24,926	29,667

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 34,342	$ 44,180	1
2	Cash-Patient Deposits	19,734	19,734	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 779,689)	1,030,380	1,030,380	3
4	Supply Inventory (priced at Cost - FIFO)			4
5	Short-Term Investments			5
6	Prepaid Insurance	33,988	33,988	6
7	Other Prepaid Expenses	1,824	1,824	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental Schedule			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,120,268	$ 1,130,106	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		118,000	13
14	Buildings, at Historical Cost		1,120,000	14
15	Leasehold Improvements, at Historical Cost	210,820	350,561	15
16	Equipment, at Historical Cost	222,816	364,514	16
17	Accumulated Depreciation (book methods)	(243,748)	(1,244,151)	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): See Supplemental Schedule	130,720	1,861	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 320,608	$ 710,785	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,440,876	$ 1,840,891	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 364,372	$ 364,372	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	17,096	17,096	28
29	Short-Term Notes Payable	1,928,705	1,928,705	29
30	Accrued Salaries Payable	137,629	137,629	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,155	6,155	31
32	Accrued Real Estate Taxes(Sch.IX-B)		28,277	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule	1,924,261	1,935,548	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 4,378,218	$ 4,417,782	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	29,734	29,734	39
40	Mortgage Payable		947,409	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 29,734	$ 977,143	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,407,952	$ 5,394,925	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (2,967,076)	$ (3,554,034)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,440,876	$ 1,840,891	48

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***(See instructions.)**

Timber Point Healthcare Ctr
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Page 17 Supplemental Schedule

Description	Operating	Building	Total
Line 9 - Other Current Assets			
			-
			-
			-
			-
			-
Sub-Total	-	-	-
Line 23 - Long Term Assets			
Due from Timber Point Associates LLC	128,859	(128,859)	-
Financing Fees (Net of Amortization)	1,861		1,861
			-
			-
			-
Sub-Total	130,720	(128,859)	1,861
Line 36 - Other Current Liability			
Due to Affiliated Entities	1,924,261	11,287	1,935,548
			-
			-
			-
			-
Sub-Total	1,924,261	11,287	1,935,548
Line 43 - Long term Liabilities			
			-
			-
			-
			-
			-
Sub-Total	-	-	-

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ (2,591,162)	1	
2	Restatements (describe):		2	
3	**Rounding**	(1)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (2,591,163)	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(375,913)	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)**	$ (375,913)	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)**	$ (2,967,076)	24	*

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

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Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,599,078	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,599,078	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	147,457	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 147,457	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		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)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	715	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 715	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	31,306	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 31,306	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,778,556	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	822,450	31
32	Health Care	1,543,207	32
33	General Administration	1,654,917	33
	B. Capital Expense		
34	Ownership	317,274	34
	C. Ancillary Expense		
35	Special Cost Centers	628,591	35
36	Provider Participation Fee	188,030	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,154,469	40
41	**Income before Income Taxes (line 30 minus line 40)****	(375,913)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (375,913)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,277,465	44
45	Private Pay - Net Inpatient Revenue	606,251	45
46	Medicare - Net Inpatient Revenue	1,479,913	46
47	Other-(specify) Insurance - Net Patient Revenue	176,273	47
48	Other-(specify) Hospice - Net Patient Revenue	59,176	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,599,078	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Final 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.

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Page 19 Supplemental Schedule

Description		Amount		Total
Patient Transportation		31,306		31,306
				-
				-
				-
				-
				-
				-
				-
				-
				-
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				-
				-
				-
				-
				-
Total		31,306		31,306

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,984	2,152	$ 73,185	$ 34.01	1
2	Assistant Director of Nursing	1,015	1,045	23,860	22.83	2
3	Registered Nurses	13,556	14,621	415,560	28.42	3
4	Licensed Practical Nurses	7,475	8,188	162,303	19.82	4
5	CNAs & Orderlies	32,689	34,319	369,028	10.75	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,370	2,682	36,869	13.75	8
9	Activity Director	1,781	2,008	27,071	13.48	9
10	Activity Assistants	2,872	3,248	30,854	9.50	10
11	Social Service Workers	4,024	4,425	76,758	17.35	11
12	Dietician					12
13	Food Service Supervisor	1,806	2,093	32,940	15.74	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,036	13,239	119,889	9.06	15
16	Dishwashers					16
17	Maintenance Workers	5,795	6,424	96,119	14.96	17
18	Housekeepers	9,989	11,154	96,651	8.67	18
19	Laundry	2,559	2,871	26,372	9.19	19
20	Administrator	1,977	2,078	113,589	54.66	20
21	Assistant Administrator					21
22	Other Administrative	410	410	45,008	109.78	22
23	Office Manager					23
24	Clerical	7,328	8,063	182,703	22.66	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	4,177	4,487	53,009	11.81	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	5,893	6,149	112,426	18.28	33
34	TOTAL (lines 1 - 33)	119,736	129,656	$ 2,094,194 *	$ 16.15	34

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* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 7,246	01 - 03	35
36	Medical Director		1,932	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,566	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		303	11 - 03	44
45	Social Service Consultant		4,080	12 - 03	45
46	Other(specify)				46
47	See Supplemental Schedule				47
48					48
49	TOTAL (lines 35 - 48)		$ 16,127		49

C. CONTRACT NURSES

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

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Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
MDS / Care Plan Coordinator	10	2,382	2,459	71,417	29.04		
Transportation	14	3,511	3,690	41,009	11.11		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
Total		5,893	6,149	112,426	18.28		
Contracted Services							
N/A							
Total						-	-

Facility Name & ID Number Timber Point Healthcare Ctr # 0043158 Report Period Beginning: 01/01/16 Ending: 12/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Andrea Lewis	Administrator	0	$ 113,589
Sherwin Ray	Administration	33.33%	45,008
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 158,597

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Extended Care Consulting	Management Fee	$ 95,000
Plante & Moran, PLLC	Accounting	16,826
Personnel Planners, Inc.	Unemployment Consultant	1,755
Matrix Care	Data Processing / IT	13,764
National Datacare Corporation	Data Processing / IT	2,118
Ability Network	Data Processing / IT	3,980
Propay Payroll Services	Data Processing / IT	14,374
E-Health Data Solutions	Data Processing / IT	1,320
Other Miscellaneous Vendors	Data Processing / IT	4,116
Williams Montgomery & John Ltd	Legal	7,941
Falkenberg, Fieweger Ives, LLP	Legal	3,355
See Supplemental Schedule		15,827
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 180,376

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 56,462
Unemployment Compensation Insurance	20,337
FICA Taxes	156,391
Employee Health Insurance	117,644
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	7,794
Page 6B - Employee Benefit Offset	(3,936)
TOTAL (agree to Schedule V, line 22, col.8)	$ 354,692

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	41,163
Health Care Worker Background Check	
(Indicate # of checks performed)	2,431
Patient Background Checks	
Dues - ICLTC	14,102
Dues and Subscriptions	673
Licenses and Fees	278
Advertising and Promotion	58,228
Alloc. - Extended Care Consulting	484
Less: Public Relations Expense	( )
Non-allowable advertising	(58,228)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 61,121

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	4,060
Alloc. - Extended Care Consulting	76
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,136

* Attach copy of IMRF notifications

**See instructions.

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Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Service Description	Amount	Total
Holly Turner, Esq	Legal	2,706	2,706
Burke, Warren, Mackay & Serritella, PC	Legal	118	118
Blymas	Other Professional	1,584	1,584
Legat Architects	Architecture - Consulting	3,575	3,575
Other	Other Professional	1,242	1,242
S4 Group Lobbying	Non-Allowable - Other	1,660	1,660
HFG	Non-Allowable - LOC Fees	1,869	1,869
Other	Non-Allowable - Collections	3,073	3,073
			-
			-
			-
			-
			-
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			-
			-
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			-
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			-
			-
			-
			-
			-
			-
Total		15,827	15,827

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Page 21 Supplemental Schedule - Legal Invoice Detail

Vendor	Service Description	Invoice Date		Amount	Non-Allowable	Allowable
Burke, Warren, Mackay & Serritella, PC	Non-Allowable	N/A		30	30	-
Burke, Warren, Mackay & Serritella, PC	Non-Allowable	N/A		44	44	-
Burke, Warren, Mackay & Serritella, PC	Non-Allowable	N/A		9	9	-
Burke, Warren, Mackay & Serritella, PC	Non-Allowable	N/A		35	35	-
Falkenberg, Fieweger Ives, LLP	Non-Allowable	N/A		765	765	-
Falkenberg, Fieweger Ives, LLP	Non-Allowable	N/A		1,560	1,560	-
Falkenberg, Fieweger Ives, LLP	Non-Allowable	N/A		1,030	1,030	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		296	296	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		238	238	-
Holly Turner, Esq	Non-Allowable	N/A		267	267	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		355	355	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		339	339	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		1,292	1,292	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		1,332	1,332	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		1,119	1,119	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		461	461	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		1,791	1,791	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		1,168	1,168	-
Williams Montgomery & John, Ltd	Non-Allowable	N/A		83	83	-
						-
						-
Total				14,119	14,119	-

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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. **ICLTC - $14,102**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **6,507** Line **10 - 02**

(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. $ **188,030**
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.

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(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **No** Indicate the amount. $ **0**

(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? **Yes** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **31,306**
c. What percent of all travel expense relates to transportation of nurses and patients? **Ln 14**
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. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? **Yes**
See page 39 of the instructions for details.
Attach invoices and a summary of services for all architect and appraisal fees