FOR BHF USE

LL1

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

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

I. IDPH License ID Number: 0024943

Facility Name: Milestone Inc. Elmwood Heights

Address: 2662 Elmwood Road (Number) Rockford (City) 61103 (Zip Code)

County: Winnebago

Telephone Number: (815) 877-7001 **Fax #** (815)654-6445

HFS ID Number:

Date of Initial License for Current Owners: 09/01/79

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Hugh W. Lippitt **Telephone Number:** (815) 654-6100
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 07/01/17 to 06/30/18 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) Hugh W. Lippitt
(Title) Senior Vice President & CFO

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	84	Intermediate/DD	84	30,660	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	84	TOTALS	84	30,660	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					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	29,564			29,564	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	29,564			29,564	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.43%

D. How many bed reserve days during this year were paid by the Department?
11 (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)
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 09/04/79

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

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

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

Tax Year: 06/30/18 Fiscal Year: 06/30/18

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	168,819	22,286	220	191,325		191,325		191,325			1
2	Food Purchase		334,127		334,127		334,127		334,127			2
3	Housekeeping	139,860	128,365	6,017	274,242		274,242		274,242			3
4	Laundry		38,284		38,284		38,284		38,284			4
5	Heat and Other Utilities			158,929	158,929		158,929		158,929			5
6	Maintenance	143,821	199,796	20,239	363,856		363,856		363,856			6
7	Other (specify):*											7
8	TOTAL General Services	452,500	722,858	185,405	1,360,763		1,360,763		1,360,763			8
	B. Health Care and Programs											
9	Medical Director			27,000	27,000		27,000		27,000			9
10	Nursing and Medical Records	3,797,508	294,421	98,213	4,190,142		4,190,142		4,190,142			10
10a	Therapy		35,068		35,068		35,068		35,068			10a
11	Activities			450	450		450		450			11
12	Social Services											12
13	CNA Training											13
14	Program Transportation		25,563	6,034	31,597		31,597		31,597			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,797,508	355,052	131,697	4,284,257		4,284,257		4,284,257			16
	C. General Administration											
17	Administrative	66,561			66,561		66,561		66,561			17
18	Directors Fees											18
19	Professional Services			11,909	11,909		11,909		11,909			19
20	Dues, Fees, Subscriptions & Promotions			16,182	16,182		16,182		16,182			20
21	Clerical & General Office Expenses	175,383	48,519	42,418	266,320		266,320		266,320			21
22	Employee Benefits & Payroll Taxes			1,104,759	1,104,759		1,104,759		1,104,759			22
23	Inservice Training & Education			7,380	7,380		7,380		7,380			23
24	Travel and Seminar			4,308	4,308		4,308		4,308			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			65,802	65,802		65,802		65,802			26
27	Other (specify):*											27
28	TOTAL General Administration	241,944	48,519	1,252,758	1,543,221		1,543,221		1,543,221			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,491,952	1,126,429	1,569,860	7,188,241		7,188,241		7,188,241			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Milestone Inc. Elmwood Heights #0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			169,806	169,806	5,785	175,591	(6,200)	169,391			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			736	736		736		736			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			13,496	13,496	(3,215)	10,281		10,281			35
36	Other (specify):* **Alloc. Maint. Bldg**			2,570	2,570	(2,570)						36
37	**TOTAL Ownership**			186,608	186,608		186,608	(6,200)	180,408			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			460,849	460,849		460,849		460,849			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			460,849	460,849		460,849		460,849			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,491,952	1,126,429	2,217,317	7,835,698		7,835,698	(6,200)	7,829,498			45

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	(6,200)	30		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				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				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				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (6,200)		$	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	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (6,200)		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

Milestone Inc. Elmwood Heights

ID# 0024943

Report Period Beginning: 07/01/17

Ending: 06/30/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	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
29	**TOTAL Operating Expense (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 Milestone Inc. Elmwood Heights # 0024943 **Report Period Beginning:** 07/01/17 **Ending:** 06/30/18

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 TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(6,200)	0	0	0	0	0	0	0	0	0	0	(6,200)	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	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(6,200)	0	0	0	0	0	0	0	0	0	0	(6,200)	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)**	(6,200)	0	0	0	0	0	0	0	0	0	0	(6,200)	45

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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 pages 23 & 24						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	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			$			$	$ *	14

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

VII. RELATED PARTIES

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

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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									$		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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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: Milestone, Inc. - Central Office
Street Address: 4060 McFarland Road
City / State / Zip Code: Rockford, IL 61111
Phone Number: (815) 654-6100
Fax Number: (815) 654-6444

	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 Wages	Days	52,195	4	$ 287,394	$ 287,394	30,660	$ 168,819	1
2	1	Dietary Supplies	Days	113,515	34	82,512		30,660	22,286	2
3	2	Food Purchase	Days	113,515	34	1,237,065		30,660	334,127	3
4	3	Housekeeping Wages	Level of Care/Days	133,955	6	203,685	203,685	91,980	139,860	4
5	6	Maintenance Wages	Level of Care/Days	282,145	36	441,166	441,166	91,980	143,821	5
6	21	Clerical Wages	Level of Care/Days	8,571,600	38	754,066		2,207,520	194,201	6
7	21	Office Supplies	Level of Care/Days	8,571,600	38	188,394		2,207,520	48,519	7
8	21	Telephone	Level of Care/Days	8,571,600	38	164,707		2,207,520	42,418	8
9	22	Fringe Benefits	Wages	18,817,031	42	4,627,891	4,627,891	4,491,952	1,104,758	9
10	35	Rent-Computer	Level of Care/Days	8,571,600	38	12,485		2,207,520	3,215	10
11	36	Rent Maintenance Building	Level of Care/Days	8,571,600	38	9,981		2,207,520	2,570	11
12										12
13										13
14		See Addendum A								14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 8,009,346	$ 5,560,136		$ 2,204,594	25

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	Rockford Bank & Trust		X	Line of Credit	N/A	2/28/18	2,500,000		2/28/19	floating	215	6
7	Rockford Bank & Trust		X	Line of Credit-Vehicles	N/A		145,000		4/27/21	4.2500	521	7
8												8
9	TOTAL Facility Related						$ 2,645,000	$			$ 736	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 2,645,000	$			$ 736	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.)**

** **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 Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	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.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$	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.		$	7

Real Estate Tax History:

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

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

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.**

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Milestone Inc. Elmwood Heights COUNTY Winnebago

FACILITY IDPH LICENSE NUMBER 0024943

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 2017 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 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
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 a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 40,570 B. General Construction Type: Exterior Brick Frame cement block Number of Stories one

C. Does the Operating Entity? [X] (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? [X] (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).

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	Project	261,356	1978	$ 102,215	1
2	Recreational Land	304,947	1978		2
3	TOTALS	566,303		$ 102,215	3

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	84		1980	1979	$ N/A	$	30	$	$	$ N/A	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Kitchen Design Plan			1978	550		5			550	9
10	Intercom System			1978	12,716		10			12,716	10
11	Door Locking System			1978	14,081		10			14,081	11
12	Floor Tile			1979	2,870		10			2,870	12
13	Landscaping			1980	25,659		5			25,659	13
14	Sign			1980	725		5			725	14
15	Chain Link Fence			1980	1,377		5			1,377	15
16	Landscaping			1980	4,071		5			4,071	16
17	Storage Building			1980	8,471		5			8,471	17
18	Landscaping			1981	595		5			595	18
19	Bike Path, Parking Lot, Basketball Court			1982	22,944		15			22,944	19
20	Parking Lot Repairs			1982	2,216		15			2,216	20
21	Room Remodeling			1983	4,312		10			4,312	21
22	Concrete Slab for Shelter			1984	6,751		15			6,751	22
23	Park Shelter			1984	13,058		15			13,058	23
24	Driveway Maintenance			1984	2,201		5			2,201	24
25	Sewer Repair			1984	1,195		20			1,195	25
26	Landscaping-Trees			1985	1,677		5			1,677	26
27	Landscaping-Plantscape			1986	4,117		10			4,117	27
28	Sidewalk Concrete			1988	2,930		20			2,930	28
29	Sidewalk Improvements			1990	5,490		20			5,490	29
30	Parking Lot			1990	3,097		15			3,097	30
31	Parking Lot Repairs			1991	2,430		15			2,430	31
32	Roof			1992	3,969		20			3,969	32
33	Outdoor Drinking Fountain			1992	1,998		20			1,998	33
34	Telephone System			1992	9,600		12			9,600	34
35	Roof Repairs			1993	6,965		20			6,965	35
36	Sump Pumps			1993	4,721		10			4,721	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	Furnace	1994	$ 40,882	$	20	$	$	$ 40,882	37
38	Telephones	1994	3,111		12			3,111	38
39	Air Handler	1995	1,668		7			1,668	39
40	Above Ground Tank	1995	4,825		20			4,825	40
41	Concrete	1995	5,575		20			5,575	41
42	Furnace	1995	9,618		20			9,618	42
43	Roof	1995	1,290		20			1,290	43
44	Kitchen Sink	1995	1,300		20			1,300	44
45	Road Stone	1996	1,120		5			1,120	45
46	Air Conditioner	1996	2,476		20			2,476	46
47	Tile	1996	360		5			360	47
48	Sinks	1997	6,470		15			6,470	48
49	Flood Lights	1997	2,550		20			2,550	49
50	Air Conditioner	1997	4,055		20			4,055	50
51	Sidewalk	1997	6,691		20			6,691	51
52	Black Top Parking Lot	1997	85,125		15			85,125	52
53	Smoke Detectors	1997	16,100		15			16,100	53
54	Roof	1997	7,070	88	20	88		7,070	54
55	Counters	1997	3,706		15			3,706	55
56	Fire Alarm System	1998	3,660	107	20	107		3,660	56
57	Acoustical Ceiling	1998	1,650	47	20	47		1,650	57
58	Sidewalk Repair	1998	5,660	283	20	283		5,660	58
59	Duct Work	1998	1,017	50	20	50		1,017	59
60	Tile Repair	1998	650		5			650	60
61	Air Conditioner	1998	2,742		15			2,742	61
62	Carpet	1998	1,544		7			1,544	62
63	Driveway Repairs	1998	2,372		15			2,372	63
64	Roof	1998	2,000	100	20	100		1,974	64
65	Dry Valve	1998	1,540		10			1,540	65
66	Roof	1999	5,970	299	20	299		5,822	66
67	Dry Valve	1999	1,815		10			1,815	67
68	Tile	1999	2,600		5			2,600	68
69	Acoustical Ceiling	2000	6,750	338	20	338		6,102	69
70	TOTAL (lines 4 thru 69)		$ 414,748	$ 1,312		$ 1,312	$	$ 413,926	70

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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		$ 414,748	$ 1,312		$ 1,312	$	$ 413,926	1
2	Carpet	2000	12,538		5			12,538	2
3	Counter Tops	2000	1,622		15			1,622	3
4	Automatic Doors	2002	4,148		5			4,148	4
5	Tile	2002	2,760		5			2,760	5
6	Water Heater	2002	4,200		10			4,200	6
7	Water Heater	2002	8,135		5			8,135	7
8	Carpet	2002	2,232		5			2,232	8
9	Tile	2002	2,160		5			2,160	9
10	Cabinets	2003	2,449	149	15	149		2,449	10
11	Sump Pump	2003	7,218		10			7,218	11
12	Carpet	2003	8,950		5			8,950	12
13	Air Conditioner	2003	4,705		10			4,705	13
14	Carpet	2003	5,310		5			5,310	14
15	Cabinets	2003	2,409	161	15	161		2,397	15
16	Water Heater	2003	3,694		5			3,694	16
17	Acoustical Ceilings	2004	11,040	552	20	552		8,004	17
18	Carpet	2004	2,094		7			2,094	18
19	Remove ceiling tile & install drywall ceilings	2004	20,380	1,358	15	1,358		19,587	19
20	Carpet	2004	5,058		7			5,058	20
21	Thermastatic control system for heat and air	2004	29,322	1,466	20	1,466		20,893	21
22	Heater	2004	4,660		10			4,660	22
23	Cabinets	2004	8,204	547	15	547		7,703	23
24	Carpet	2004	27,534		7			27,534	24
25	Smoke & Heat Detectors	2004	6,945		10			6,945	25
26	Vinyl Floor	2004	7,242		7			7,242	26
27	Vinyl Floor	2005	5,102		7			5,102	27
28	Cabinets	2005	20,031	1,335	15	1,335		17,738	28
29	Counter Tops	2005	3,097	207	15	207		2,771	29
30	Ceramic Tile	2005	3,377		7			3,377	30
31	Water Pipe Repair	2005	8,955	358	25	358		4,657	31
32	Roof	2005	6,425	321	20	321		4,176	32
33	Replace Sidewalk	2005	10,808	540	20	540		6,935	33
34	TOTAL (lines 1 thru 33)		$ 667,552	$ 8,306		$ 8,306	$	$ 640,920	34

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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		$ 667,552	$ 8,306		$ 8,306	$	$ 640,920	1
2	Furnaces(8)	2006	20,135	1,007	20	1,007		12,426	2
3	Office Remodel	2006	3,870	258	15	258		3,182	3
4	Neo Flooring	2006	9,476		7			9,476	4
5	Cabinets	2006	20,176	1,345	15	1,345		16,477	5
6	Furnace & Air Conditioner	2006	3,295	165	20	165		2,005	6
7	Acoustical Ceiling	2006	6,000	300	20	300		3,650	7
8	Activity Room Remodel	2006	8,980	599	15	599		7,284	8
9	Vinyl Flooring	2006	4,418		7			4,418	9
10	Carpet	2006	22,509		7			22,509	10
11	Furnaces(4)	2006	12,861	643	20	643		7,503	11
12	Concrete Curb&Gutter	2006	14,906	745	20	745		8,660	12
13	Furnace	2007	9,162	458	20	458		5,115	13
14	Water Heater	2007	3,396		5			3,396	14
15	Carpet	2007	18,229		7			18,229	15
16	Vinyl Flooring	2007	6,135		7			6,135	16
17	Gas Water Heater	2007	5,184		5			5,184	17
18	Fire Suppresion System	2007	3,325	83	10	83		3,325	18
19	Furnaces(4)	2007	9,514	476	20	476		5,074	19
20	Doors	2007	16,161	1,077	15	1,077		11,402	20
21	Carpet	2008	5,429		7			5,429	21
22	Blacktop Parking Lot	2007	78,292	5,220	15	5,220		53,935	22
23	Fans & Supplies	2008	6,849	342	20	342		3,339	23
24	Service Fire Alarm System	2008	6,848	685	10	685		6,677	24
25	Concrete Ramp	2008	4,136	207	20	207		2,016	25
26	Service Fire Alarm System	2009	3,370	337	10	337		3,317	26
27	Carpet	2009	17,562		5			17,562	27
28	Covered Walkway	2009	850,010	34,000	25	34,000		308,804	28
29	Blacktop Parking Lot	2009	11,142	743	15	743		6,747	29
30	Sidewalks	2009	6,704	335	20	335		3,044	30
31	Double Steel Doors	2009	3,320	221	15	221		1,881	31
32	Carpet	2010	4,878	488	5	488		4,878	32
33	Carpet	2010	13,756		5			13,756	33
34	TOTAL (lines 1 thru 33)		$ 1,877,580	$ 58,040		$ 58,040	$	$ 1,227,755	34

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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 12C, Carried Forward		$ 1,877,580	$ 58,040		$ 58,040	$	$ 1,227,755	1
2	Vinyl Flooring	2010	7,462		5			7,462	2
3	Carpet	2010	12,481		5			12,481	3
4	Walkway Lighting	2010	46,518	3,101	15	3,101		25,326	4
5	Shingles	2010	4,435	296	15	296		2,365	5
6	Blacktop	2010	8,348	557	15	557		4,313	6
7	Air Conditioner	2011	3,696	185	20	185		1,309	7
8	Pipe Repair	2011	15,085	754	20	754		5,342	8
9	Sidewalk	2011	8,656	433	20	433		3,030	9
10	Parking lot	2011	182,656	12,177	15	12,177		81,209	10
11	Fire Protection	2011	4,156	416	10	416		2,736	11
12	Water Drainage Lines	2011	3,500	233	15	233		1,516	12
13	Doors&Frames/2 for laundry rooms, 1 for mechanical room (also i	2011	5,107	340	15	340		2,213	13
14	Water Heaters (4)	2012	15,526		5			15,526	14
15	Pharmacy Remodel/electrical,counter shutter,windows,cabinetry,a	2012	32,834	2,189	15	2,189		13,498	15
16	PVC Conduit for Pole Lighting	2011	4,350	435	10	435		2,610	16
17	Carpet/living area & bedrooms for 63,64,65,66,67,68 as needed	2012	3,980		5			3,980	17
18	Automatic Door /Training room door	2012	8,933	893	10	893		4,913	18
19	Repair to Heating and Cooling Unit/removed & repiped hot water	2013	3,843	448	5	448		3,843	19
20	Vinyl Flooring&adhisive/kitchens,bathrooms & some bedrooms fo	2013	9,380	1,363	5	1,363		9,380	20
21	3 Automatic Doors-Activity Room, Kitchen 65&66	2013	7,637	764	10	764		4,073	21
22	6 automatic Doors/main enterance,back enterance,kitchen entry fo	2013	17,764	1,776	10	1,776		8,734	22
23	Seal black top and restriped parking lot	2013	7,572	757	10	757		3,723	23
24	sidewalk for 63 @ front door area and rear, sidewalk for maintena	2013	3,059	153	20	153		727	24
25	TheraPure Pipeless Height Adjustable Supine Tub	2013	11,844	1,184	10	1,184		5,626	25
26	Vinyl Flooring&adhisive/kitchens,bathrooms & some bedrooms fo	2013	5,319	1,064	5	1,064		4,876	26
27	Vinyl Flooring&adhisive/kitchens,bathrooms & some bedrooms fo	2014	3,861	772	5	772		3,218	27
28	Vinyl Flooring&adhisive/kitchens,bathrooms & some bedrooms fo	2014	6,105	1,221	5	1,221		4,579	28
29	Install Frame and Door in the nursing department bewtween the 2	2014	4,296	430	10	430		1,539	29
30	Vinyl Flooring&adhesive/kitchens,bathrooms & some bedrooms fo	2014	3,715	743	5	743		2,414	30
31	Furnish and install two boilers and piping for the Core Building	2015	65,188	3,259	20	3,259		9,235	31
32	Carpet/living area & bedrooms for 63,64,65,66,67,68 as needed	2015	5,380	1,076	5	1,076		3,048	32
33	Blacktop seal and repair	2016	5,316	532	10	532		1,063	33
34	TOTAL (lines 1 thru 33)		$ 2,405,582	$ 95,591		$ 95,591	$	$ 1,483,662	34

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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 12D, Carried Forward		$ 2,405,582	$ 95,591		$ 95,591	$	$ 1,483,662	1
2	HVAC unit	2016	8,140	407	20	407		780	2
3	Vinyl Flooring&adhisive/kitchens,bathrooms & some bedrooms fo	2016	4,905	981	5	981		1,880	3
4	Electrical work, (install ground boxes, 200'2"PVC conduit, pull ne	2016	3,853	771	5	771		1,413	4
5	Air compressor, tank, air dryer	2017	4,642	928	5	928		1,315	5
6	Roof replacement	2017	41,131	2,057	20	2,057		2,399	6
7	duct work, venting (replace some venting on the furnace and wate	2017	4,475	447	10	447		448	7
8	Water Heater	2017	3,804	761	5	761		761	8
9	Exhaust Fan & one intake hood on the roof, a inlet grill above dry	2017	12,900	1,075	10	1,075		1,075	9
10	Roof replacement on covered walk way	2017	7,248	604	10	604		604	10
11	Vinyl Flooring&adhisive/kitchens,bathrooms & some bedrooms fo	2018	4,936	411	5	411		411	11
12	Furnace	2018	3,425	57	20	57		57	12
13	Water Heater	2018	3,988	199	5	199		199	13
14	Light Poles and LED light heads	2018	3,750	63	10	63		63	14
15	HVAC unit x2	2018	8,370	70	20	70		70	15
16	Allocated Maintenance Building			2,570		2,570			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)		$ 2,521,149	$ 106,992		$ 106,992	$	$ 1,495,137	34

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	$ 271,277	$ 27,939	$ 27,939	$	5-10 yrs	$ 202,932	71
72	Current Year Purchases	56,396	7,255	7,255		5-10 yrs	7,255	72
73	Fully Depreciated Assets	671,997				5-10 yrs	671,997	73
74	allocated computer		3,215	3,215				74
75	TOTALS	$ 999,670	$ 38,409	$ 38,409	$		$ 882,184	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	see page 27			$ 697,174	$ 30,190	$ 23,990	$ (6,200)	3	$ 643,417	76
77										77
78										78
79										79
80	TOTALS			$ 697,174	$ 30,190	$ 23,990	$ (6,200)		$ 643,417	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)	$ 4,320,208	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 175,591	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 169,391	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (6,200)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,020,738	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.

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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: *

10. Effective dates of current rental agreement:
Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2019	$
13.	/2020	$
14.	/2021	$

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: $ 10,281 Description: Copier/Fax/Printer
(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.

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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? [X] 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 [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER CNA 40

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER CNA 80

B. EXPENSES

ALLOCATION OF COSTS (d)

			1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition		$	$	$	$
2	Books and Supplies					
3	Classroom Wages	(a)	17,197	33,719		50,916
4	Clinical Wages	(b)	30,299	67,438		97,737
5	In-House Trainer Wages	(c)	10,517	9,577		20,094
6	Transportation					
7	Contractual Payments					
8	CNA Competency Tests					
9	TOTALS		$ 58,013	$ 110,734	$	$ 168,747
10	SUM OF line 9, col. 1 and 2	(e)	$ 168,747			

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	79
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	51
2. From other facilities (f)	
TOTAL TRAINED	130

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/18 (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	$ 3,150	$ 2,852,266	1
2	Cash-Patient Deposits	79,342	309,967	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	777,556	1,773,288	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		1,719	6
7	Other Prepaid Expenses	(1,227)	9,333	7
8	Accounts Receivable (owners or related parties)		151,217	8
9	Other(specify): A/R other		121,277	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 858,821	$ 5,219,067	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable		317,348	11
12	Long-Term Investments			12
13	Land	102,215	1,727,962	13
14	Buildings, at Historical Cost	5,359,360	24,451,745	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,696,844	6,070,349	16
17	Accumulated Depreciation (book methods)	(5,858,949)	(21,854,458)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	81,448	119,073	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(81,448)	(119,073)	20
21	Restricted Funds		1,092,750	21
22	Other Long-Term Assets (specify):		339,197	22
23	Other(specify): CIP & CSV Insurance		580,164	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,299,470	$ 12,725,057	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,158,291	$ 17,944,124	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$	$ 589,051	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	79,342	309,967	28
29	Short-Term Notes Payable		2,528,646	29
30	Accrued Salaries Payable		771,510	30
31	Accrued Taxes Payable (excluding real estate taxes)		264,820	31
32	Accrued Real Estate Taxes(Sch.IX-B)		74	32
33	Accrued Interest Payable		25,471	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Pension, Hlth Plan,etc.		645,284	36
37	Intercompany A/P	4,712,806		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 4,792,148	$ 5,134,823	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		140,630	39
40	Mortgage Payable		1,631,926	40
41	Bonds Payable		615,000	41
42	Deferred Compensation		534,761	42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 2,922,317	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,792,148	$ 8,057,140	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (2,633,857)	$ 9,886,984	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,158,291	$ 17,944,124	48

***(See instructions.)**

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (3,577,187)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (3,577,187)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	943,330	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)**	$ 943,330	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)**	$ (2,633,857)	24 *

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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	$ 8,607,401	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 8,607,401	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		10
11	CNA Training Reimbursements	145,120	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	10,149	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	1,227	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 156,496	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4,433	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4,433	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Gain on Sale of Vehicle and Recycled Metal	10,698	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 10,698	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,779,028	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,360,763	31
32	Health Care	4,284,257	32
33	General Administration	1,543,221	33
	B. Capital Expense		
34	Ownership	186,608	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	460,849	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,835,698	40
41	**Income before Income Taxes (line 30 minus line 40)****	943,330	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 943,330	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 7,991,368	44
45	Private Pay - Net Inpatient Revenue	616,033	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)	$ 8,607,401	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? no If not, please attach a reconciliation.** **see page 26**

*** **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.**

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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	1,856	2,106	$ 71,197	$ 33.81	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,371	11,374	291,521	25.63	3
4	Licensed Practical Nurses	17,256	19,202	434,726	22.64	4
5	CNAs & Orderlies					5
6	CNA Trainees	15,786	15,786	168,747	10.69	6
7	Licensed Therapist	514	514	33,442	65.06	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	686	831	23,029	27.71	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,100	12,386	145,790	11.77	15
16	Dishwashers					16
17	Maintenance Workers	7,588	8,520	143,821	16.88	17
18	Housekeepers	11,748	13,058	139,860	10.71	18
19	Laundry					19
20	Administrator	568	693	28,926	41.74	20
21	Assistant Administrator					21
22	Other Administrative	507	522	37,636	72.10	22
23	Office Manager	5,724	6,634	156,565	23.60	23
24	Clerical	1,418	1,607	18,818	11.71	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	37,767	42,841	752,292	17.56	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	170,678	183,625	2,045,582	11.14	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	293,567	319,699	$ 4,491,952 *	$ 14.05	34

* 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	$ 220	1-3	35
36	Medical Director	120	27,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant	743	24,514	10-3	38
39	Pharmacist Consultant	88	5,280	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	4	197	10-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Dental	245	12,264	10-3	46
47	Psychologist/Psychiatrist	532	55,958	10-3	47
48					48
49	TOTAL (lines 35 - 48)	1,739	$ 125,433		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

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
William Grahn	Administrator		$ 28,926
Corp. Admin Salaries	Administrative		37,636
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 66,562

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
Wipfli LLP	Pension Plan	$ 1,006
Various	Computer/Programmer Cslt.	1,483
Williams&McCarthy	Legal Fees	2,882
Wipfli LLP	Audit	6,537
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 11,908

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 97,526
Unemployment Compensation Insurance	
FICA Taxes	328,469
Employee Health Insurance	602,487
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physical Exams	4,223
Other Employee Benefits	13,037
Applicant Referral	5,937
Pension	35,808
Disability Insurance	14,627
Group Life Insurance	2,645
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,104,759

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	$
Advertising: Employee Recruitment	11,773
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
Dues	274
Fees	3,958
Subscriptions,Books & Periodicals	177
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 16,182

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	4,308
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,308

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Milestone Inc. Elmwood Heights # 0024943 Report Period Beginning: 07/01/17 Ending: 06/30/18

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? **no**
If YES, give association name and amount.

(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? **5 & 10 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **n/a** Line

(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. $ **460,849**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **n/a** Has any meal income been offset against related costs? 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? **yes**
Firm Name: **WIPFLI LLP**

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

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

SCHEDULE VII-A: BOARD MEMBER LISTING

NAME	*TITLE*	*TYPE OF SERVICE PROVIDED TO FACILIT*	*OWNERSHIP INTEREST IN*
Ronald Alden	Treasurer	Pension Accounting	McGladrey & Pullen
George Bass	Director	Insurance	Country Ins. & Financial Group
Thomas Budd	Director	Financial	Rockford Bank & Trust
Randy L. Cooper	Director	Insurance	Williams Manny Gallagher, Inc
Judd Gastel	Director	N/A	
Peggy Hanson	Secretary	N/A	
Carol Hartline	Chairperson	Legal	Williams & McCarthy
Ben Holmstrom	Vice Chairperson	Construction	William Charles Connstruction
Jack Kieckhefer	Director	Insurance	Kieckhefer & Nelson
Christine Kinsman	Director		
Cyrus Oates	Director	N/A	
Shawn Way	President & CEO	Administrative Services	Rockford Bank & Trust
Audrey Wickstrand	Director	N/A	

SCHEDULE VII-A: RELATED PARTIES

MILESTONE, INC.	RESIDENTIAL *BEDS*	*CITY*	TYPE OF *BUSINESS*
Central Office	N/A	Rockford	Central Office
Elmwood Heights	84	Rockford	ICF/MR-SLC
Elmwood East	12	Rockford	ICF/DD<16 & Fewer
Searles	12	Rockford	ICF/DD<16 & Fewer
Sun Valley	8	Rockford	ICF/DD<16 & Fewer
Applewood	8	Loves Park	C.I.L.A. Services
Orchard	8	Rockford	C.I.L.A. Services
Training Center	N/A	Rockford	Developmental Training
Industries	N/A	Loves Park	Developmental Training
RocVale Childrens Home	50	Rockford	Children's Group Home DD
Shattuck	5	Rockford	C.I.L.A. Services
Eggleston	5	Rockford	C.I.L.A. Services
Dierks	8	Rockford	C.I.L.A. Services
Geneva	5	Rockford	C.I.L.A. Services
C.I.L.A.	22	Rockford	C.I.L.A. Services
Windcloud	5	Rockford	C.I.L.A. Services
Prospect	5	Rockford	C.I.L.A. Services
Hanford	5	Rockford	C.I.L.A. Services
Rural	5	Rockford	C.I.L.A. Services
Flintridge	5	Rockford	C.I.L.A. Services
Old Golf	8	Loves Park	C.I.L.A. Services
Creekside	5	Rockford	C.I.L.A. Services
Hermitage	5	Rockford	C.I.L.A. Services
Javelin II	5	Rockford	C.I.L.A. Services
Windpoint	5	Rockford	C.I.L.A. Services
Weymouth	5	Rockford	C.I.L.A. Services
Fleetwood	5	Rockford	C.I.L.A. Services
Stornway	5	Rockford	C.I.L.A. Services
Shiloh	6	Rockford	C.I.L.A. Services
Black Oak	5	Rockford	C.I.L.A. Services
Donna Drive	8	Rockford	C.I.L.A. Services
Respite Services	N/A	Rockford	Respite Services
Sawgrass	6	Rockford	C.I.L.A. Services
Crested Butte	6	Rockford	C.I.L.A. Services
Dental Program	N/A	Rockford	Dental Services
Thyme	7	Rockford	C.I.L.A. Services
Tulip	5	Rockford	C.I.L.A. Services
Packard	5	Rockford	C.I.L.A. Services
Apawamis	4	Rockford	C.I.L.A. Services
Southbridge	5	Rockford	C.I.L.A. Services
South Mulford	8	Rockford	C.I.L.A. Services
Commonwealth	8	Rockford	C.I.L.A. Services
HUD Project #071-EH003	N/A	Rockford	Housing
HUD Project #071-EH059	N/A	Rockford	Housing
HUD Project #071-EH178	N/A	Rockford	Housing
HUD Project #071-HD160	N/A	Rockford	Housing
HUD Project #071-HD169	N/A	Rockford	Housing
Bingo	N/A	Rockford	Bingo

RECLASSIFICATION - SCHEDULE V. COLUMN 5

SCHEDULE V Line #	Title	Amount
30	Depreciation	3,215.00
35	Equipment Rent	(3,215.00)
		0

To reclassify rental of Computer from Milestone, Inc. Central Office.

30	Depreciation	2,570.00
36	Rent-Maintenance Building	(2,570.00)
		0

To reclassify rental of Maintenance Building from Milestone, Inc. Central Office.

Schedule of Federal Form 990 Reconciliation

Page 19, Line 41	$943,330	
	($2,231,288)	Related Organizational Net Income
Federal Form 990 Net Income	($1,287,958)	

Asset Listing - VEHICLES

Description	Date Aquired	Cost		Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
Van Lift	06/17/04	3,735.00		0.00	S/L - 5	0.00		3,735.00
Van Lift	06/17/04	3,735.00		0.00	S/L-5YRS	0.00		3,735.00
04 Ford Freestar	08/25/04	18,347.26		0.00	S/L- 3 Y	0.00		18,347.26
05 Ford Van E150	02/18/05	18,539.58		0.00	S/L-3 YR	0.00		18,539.58
2006 Club Wagon	08/16/05	22,035.60		0.00	S/L-3 YR	0.00		22,035.60
05 Ford Eldorado	10/20/05	47,091.00		0.00	S/L-3 YR	0.00		47,091.00
97 Bus Repairs	11/30/05	10,152.19		0.00	S/L-3 YR	0.00		10,152.19
Bus Repairs	01/10/06	10,458.84		0.00	S/L-3 YR	0.00		10,458.84
06 Ford E350	10/11/06	22,040.40		0.00	S/L-3 YR	0.00		22,040.40
07 Ford Crown Vic	10/26/06	20,611.50		0.00	S/L-3 YR	0.00		20,611.50
06 Ford Eldorado	01/12/07	43,791.00		0.00	S/L-3 YR	0.00		43,791.00
08 Ford Econoline	05/30/08	23,420.00		0.00	S/L-3 YR	0.00		23,420.00
09 Ford Econoline	09/15/08	24,285.00		0.00	S/L-3 YR	0.00		24,285.00
09 Ford Econoline	09/26/08	25,679.00		0.00	S/L-3 YR	0.00		25,679.00
09 Ford Escape	10/06/08	22,741.00	(A)	0.00	S/L-3 YE	0.00	(6,200.00)	22,741.00
10 Ford Lift Van	01/21/10	54,594.00		0.00	S/L-3 YR	0.00		54,594.00
10 Ford Lift Van	01/21/10	54,594.00		0.00	S/L-3 YR	0.00		54,594.00
11 Dodge Caravan	07/08/11	23,419.00		0.00	S/L-3 YR	0.00		23,419.00
12 Ford Taurus	09/16/11	26,852.00		0.00	S/L-3 YR	0.00		26,852.00
12 Ford Truck F-250	08/24/12	23,733.39		0.00	S/L-3 YR	0.00		23,733.39
Plow for Ford Truck	08/23/12	4,338.00		0.00	S/L-3 YR	0.00		4,338.00
04 Ford Truck F250	10/05/12	6,419.00		0.00	S/L-3 YR	0.00		6,419.00
13 Ford E350	07/17/13	52,810.00		0.00	S/L-3 YR	0.00		52,810.00
14 Ford Taurus	05/13/14	12,456.27		0.00	S/L-3 YR	0.00		12,456.27
Plow	09/15/14	8,400.00		466.78	S/L-3 YR	466.78		8,400.00
15 Ford F250	11/03/14	26,003.00		2,889.08	S/L-3 YR	2,889.08		26,003.00
15 Ford Transit Connect	12/31/14	31,225.00		5,204.20	S/L-3 YR	5,204.20		31,225.00
17 Ford Taurus	02/28/17	21,759.00		7,253.04	S/L-3 YR	7,253.04		10,275.14
17 Ford Escape	09/26/17	25,575.15		7,104.20	S/L-3 YR	7,104.20		7,104.20
17 Dodge Caravan	10/09/17	25,117.15		6,279.30	S/L-3 YR	6,279.30		6,279.30
Lift	12/27/17	5,957.81		992.94	S/L-3 YR	992.94		992.94
Less: A) Disposals		(22,741.00)						(22,741.00)
B) Gain on Sale of Fixed Assets						(6,200.00)		
C) Insurance Reimbursement						0.00		
TOTALS		697,174.14		30,189.54		23,989.54	(6,200.00)	643,416.61

Legal Fees

Williams & McCarthy

Invoice Date	Check #	Amount	Description of Services
07/21/17	199230	124.00	General Employment Matters
08/28/17	199644	337.50	General Employment Matters
09/22/17	199795	710.00	General Employment Matters
12/21/17	200801	300.00	General Employment Matters
01/22/18	200965	312.00	General Employment Matters
04/24/18	202001	195.00	General Employment Matters

Milestone, Inc. - ELMWOOD HEIGHTS # 0024943
Schedule of In-Service Training
FY 2018

CHECK DATE	*AMOUNT*	*VENDOR*	*DESCRIPTION*
08/18/17	3,575.00	Skillpath on-site	Training Seminar
07/28/17	226.95	Laerdal	CPR & First Aid Training Materials
10/28/17	294.25	Laerdal	CPR & First Aid Training Materials
03/30/18	234.61	Laerdal	CPR & First Aid Training Materials
06/01/18	3,049.00	Crisis Prevention	NCI 4 Day classroom instructor Certification
TOTAL	$ 7,379.81		