FOR BHF USE

LL1

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

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: 0051607

Facility Name: Oregon Living & Rehabilitation Center LLC

Address: 811 South 10th Street (Number) Oregon (City) 61061 (Zip Code)

County: Ogle

Telephone Number: (815) 732-7994 **Fax #** (815) 732-3165

HFS ID Number:

Date of Initial License for Current Owners: 9/1/11

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Amanda Springborn **Telephone Number:** (314) 925-3838
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 1/1/18 to 12/31/18 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)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) RSM US LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

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 Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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 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	104	Skilled (SNF)	104	37,960	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	104	TOTALS	104	37,960	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	338	283	1,691	2,312	8
9	SNF/PED					9
10	ICF	15,125	2,477	1,607	19,209	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,463	2,760	3,298	21,521	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 56.69%

D. How many bed reserve days during this year were paid by the Department?
None (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)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 9/1/11

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 9/1/11 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 20 and days of care provided 1,689

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	245,228	18,114	4,362	267,704		267,704	-	267,704			1
2	Food Purchase		161,068		161,068		161,068	179	161,247			2
3	Housekeeping	96,896	32,158	-	129,054		129,054	36	129,090			3
4	Laundry	43,988	6,103	-	50,091		50,091	-	50,091			4
5	Heat and Other Utilities			95,383	95,383		95,383	872	96,255			5
6	Maintenance	69,395	62,344	24,560	156,299		156,299	1,496	157,795			6
7	Other (specify):*	-	-	-				-				7
8	**TOTAL General Services**	455,507	279,787	124,305	859,599		859,599	2,583	862,182			8
	B. Health Care and Programs											
9	Medical Director	-	-	8,000	8,000		8,000	-	8,000			9
10	Nursing and Medical Records	1,327,220	70,895	24,817	1,422,932		1,422,932	13,734	1,436,666			10
10a	Therapy	-	-	-				-				10a
11	Activities	50,650	1,551	-	52,201		52,201	-	52,201			11
12	Social Services	-	-	490	490		490	-	490			12
13	CNA Training	-	-	-				-				13
14	Program Transportation	-	-	-				-				14
15	Other (specify):*	-	-	-				-				15
16	**TOTAL Health Care and Programs**	1,377,870	72,446	33,307	1,483,623		1,483,623	13,734	1,497,357			16
	C. General Administration											
17	Administrative	94,995	-	201,602	296,597		296,597	(116,908)	179,689			17
18	Directors Fees			-				-				18
19	Professional Services			65,135	65,135		65,135	6,047	71,182			19
20	Dues, Fees, Subscriptions & Promotions			12,661	12,661		12,661	(315)	12,346			20
21	Clerical & General Office Expenses	132,187	-	49,233	181,420		181,420	42,847	224,267			21
22	Employee Benefits & Payroll Taxes			262,217	262,217		262,217	-	262,217			22
23	Inservice Training & Education			-				-				23
24	Travel and Seminar			2,462	2,462		2,462	24	2,486			24
25	Other Admin. Staff Transportation		-	16,130	16,130		16,130	510	16,640			25
26	Insurance-Prop.Liab.Malpractice			7,083	7,083		7,083	41,359	48,442			26
27	Other (specify):* Mgmt Alloc of Benefit	-	-	-				13,552	13,552			27
28	**TOTAL General Administration**	227,182		616,523	843,705		843,705	(12,884)	830,821			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,060,559	352,233	774,135	3,186,927		3,186,927	3,433	3,190,360			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 Oregon Living & Rehabilitation Center LLC #0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			5,565	5,565		5,565	260,510	266,075			30
31	Amortization of Pre-Op. & Org.			-				-				31
32	Interest			119,665	119,665		119,665	177,577	297,242			32
33	Real Estate Taxes			-				55,389	55,389			33
34	Rent-Facility & Grounds			516,000	516,000		516,000	(516,000)				34
35	Rent-Equipment & Vehicles			1,680	1,680		1,680	684	2,364			35
36	Other (specify):* Mortgage Insurance			-				25,671	25,671			36
37	**TOTAL Ownership**			642,910	642,910		642,910	3,831	646,741			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-				-				38
39	Ancillary Service Centers	-	70,337	193,045	263,382		263,382	-	263,382			39
40	Barber and Beauty Shops	-	-	-				-				40
41	Coffee and Gift Shops	-	-	-				-				41
42	Provider Participation Fee			175,511	175,511		175,511	-	175,511			42
43	Other (specify):* Non-Allowable Cos	-	-	43,544	43,544		43,544	(43,544)				43
44	**TOTAL Special Cost Centers**		70,337	412,100	482,437		482,437	(43,544)	438,893			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,060,559	422,570	1,829,145	4,312,274		4,312,274	(36,280)	4,275,994			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 Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	(75,646)	30		9
10	Interest and Other Investment Income	(23)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(226)	43		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	(4,290)	43		18
19	Entertainment				19
20	Contributions	(525)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(3,242)	43		24
25	Fund Raising, Advertising and Promotional	(8,204)	43		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 See PG5A	(73,091)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (165,247)		$	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)	128,967		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 128,967		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (36,280)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Oregon Living & Rehabilitation Center LLC

ID# 0051607

Report Period Beginning: 1/1/18

Ending: 12/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Lab Expense - Med A	$ (1,484)	43	1
2	X-ray Expense	(3,539)	43	2
3	Managed Care Costs	(22,034)	43	3
4	Disallow chamber of commerce fees	(586)	20	4
5	Non-Allowable legal expenses	(2,732)	19	5
6	Non-Allowable Management Fees	(42,716)	17	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**	(73,091)		49

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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 PG6-Supp		See PG6-Supp		See PG6-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	6	Maintenance	$	Oregon Property LLC	100.00%	$	$	1
2	V	19	Professional Services		Oregon Property LLC	100.00%	8,000	8,000	2
3	V	26	Insurance-Prop.Liab.Malpractice - Other		Oregon Property LLC	100.00%	40,584	40,584	3
4	V	30	Depreciation		Oregon Property LLC	100.00%	333,467	333,467	4
5	V	32	Interest	302	Oregon Property LLC	100.00%	172,986	172,684	5
6	V	32	Amortization-Mortgage Costs		Oregon Property LLC	100.00%	4,916	4,916	6
7	V	33	Real Estate Taxes		Oregon Property LLC	100.00%	53,162	53,162	7
8	V	34	Rent	516,000	Oregon Property LLC	100.00%		(516,000)	8
9	V	36	Insurance-Mortgage		Oregon Property LLC	100.00%	25,671	25,671	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 516,302			$ 638,786	$ * 122,484	14

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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	2	Food	$	SW Financial Services Company	100.00%	$ 179	$ 179	15
16	V	3	Housekeeping		SW Financial Services Company	100.00%	36	36	16
17	V	5	Utilities		SW Financial Services Company	100.00%	872	872	17
18	V	6	Maintenance		SW Financial Services Company	100.00%	1,496	1,496	18
19	V	17	Administrative	81,602	SW Financial Services Company	100.00%	7,410	(74,192)	19
20	V	19	Professional Services		SW Financial Services Company	100.00%	779	779	20
21	V	20	Dues, Fees, Subs. & Promotions		SW Financial Services Company	100.00%	271	271	21
22	V	21	Clerical & General Office Expenses		SW Financial Services Company	100.00%	56,581	56,581	22
23	V	24	Travel & Seminar		SW Financial Services Company	100.00%	24	24	23
24	V	25	Other Admin. Staff Transportation		SW Financial Services Company	100.00%	510	510	24
25	V	26	Insurance-Prop, Liab & Malpractice		SW Financial Services Company	100.00%	775	775	25
26	V	27	Other		SW Financial Services Company	100.00%	13,552	13,552	26
27	V	30	Depreciation		SW Financial Services Company	100.00%	2,689	2,689	27
28	V	33	Real Estate Taxes		SW Financial Services Company	100.00%	2,227	2,227	28
29	V	35	Rent - Equipment & Vehicles		SW Financial Services Company	100.00%	684	684	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			$ 81,602			$ 88,085	$ * 6,483	39

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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	Moshe Herman	50%	Cahokia Nursing and Rehab	Cahokia	Prairie Crossing	Shabbona	Supportive Living	1
2	Stuart Milstein	7.33%	Caseyville Nursing and Rehab	Caseyville	Assisted Living		Facility	2
3	Ari Milstein	7.33%			SW Financial	Skokie	Bookkeeping/	3
4	Elana Minkove	7.34%			Services Co.		Management Comp	4
5	Amanda Bachrach	4.4%	Franklin Grove Living & Rehabilitation, LLC	Franklin Grove	S&E Medical Supply C	Skokie	Medical Supplies	5
6	Yedida Wolfe	4.4%	Oregon Living & Rehabilitation, LLC	Oregon				6
7	James Wolfe	4.4%	Prairie Crossing Living & Rehab Center, LLC	Shabbona				7
8	Neil Wolfe	4.4%	Maple Crossing at Amboy	Amboy				8
9	Richard Wolfe	4.4%						9
10	Robin Krystal	4.0%	Beauvais Manor Healthcare and Rehab	St. Louis, MO				10
11	David Zuckerman	2.0%	Hillside Manor Healthcare and Rehab	St. Louis, MO	Groves Community	Independence, MO	Hospice	11
12			Rancho Manor Healthcare and Rehab	Florissant, MO	Hospice			12
13			Rosewood Health & Rehab	Independence, MO	Forest View Senior	Independence, MO	Independent	13
14			Seasons Care Center	Kansas City, MO	Residences		Living	14
15			Carriage Square	St. Joseph, MO	White Oak Living	Independence, MO	Residential	15
16					Center		Care	16
17								17
18					Seasons Day Services	Kansas City, MO	Adult Day Care	18
19					Program LLC			19
20								20
21					Cahokia Building LLC	Cahokia	Real Estae	21
22					Caseyville Property LL	Caseyville	Real Estate	22
23					Green Acres Property	Amboy	Real Estate	23
24					LLC			24
25								25
26					FOM Property LLC	Franklin Grove	Real Estate	26
27					Oregon Property LLC	Oregon	Real Estate	27
28					Prairie Crossing	Shabbona	Real Estate	28
29					Property LLC			29
30								30

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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					Beauvais Manor	St. Louis, MO	Real Estate	1
2					Property LLC			2
3								3
4					Hillside Manor	St. Louis, MO	Real Estate	4
5					Real Estate &			5
6					Development			6
7								7
8					Rancho Manor	Florissant, MO	Real Estate	8
9					Property, LLC			9
10								10
11					The Groves &	Independence, MO	Real Estate	11
12					Rest Haven			12
13					Property LLC			13
14								14
15					Seasons Property LLC	Kansas City, MO	Real Estate	15
16								16
17					Carriage Square Prop	St. Joseph, MO	Real Estate	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 Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	Moshe Herman	Owner	Administrative	50	See Sch 7A	11	25.00	Salary & fees	$ 80,534	17,3 & 17,7	1
2	David Zuckerman	Owner	Administrative	2	See Sch 7B	1	2.22	Salary	3,871	17, 7	2
3	Sheldon Wolfe	Administrative	Administrative	22	See Sch 7C	1	2.22	Salary	289	17, 7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 84,694		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 Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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: SW Financial Services Company
Street Address: 7434 North Skokie Blvd
City / State / Zip Code: Skokie, IL 60077
Phone Number: ((847) 982-2300
Fax Number: ((847) 982-2304

	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	2	Food	Bed Days Available	710,112	13	$ 3,344	$	37,960	$ 179	1
2	3	Housekeeping	Bed Days Available	710,112	13	674		37,960	36	2
3	5	Utilities	Bed Days Available	710,112	13	16,315		37,960	872	3
4	6	Maintenance	Bed Days Available	710,112	13	27,981		37,960	1,496	4
5	19	Professional Services-Legal	Bed Days Available	710,112	13	455		37,960	24	5
6	19	Professional Services-Other	Bed Days Available	710,112	13	14,116		37,960	755	6
7	20	Dues, Fees, Subs. & Promotions	Bed Days Available	710,112	13	5,074		37,960	271	7
8	21	Clerical & General Office Expense	Bed Days Available	710,112	13	891,312	891,312	37,960	47,646	8
9	21	Clerical & General Office Expense	Bed Days Available	710,112	13	167,154		37,960	8,935	9
10	24	Travel & Seminar	Bed Days Available	710,112	13	440		37,960	24	10
11	25	Other Admin. Staff Transportion	Bed Days Available	710,112	13	9,537		37,960	510	11
12	26	Insurance-Prop, Liab & Malpract	Bed Days Available	710,112	13	14,506		37,960	775	12
13	27	Other - Mgmt Allocation of Benefi	Bed Days Available	710,112	13	253,509		37,960	13,552	13
14	33	Real Estate Taxes	Bed Days Available	710,112	13	41,656		37,960	2,227	14
15	35	Rent - Equipment & Vehicles	Bed Days Available	710,112	13	12,804		37,960	684	15
16										16
17	17	Administrative	Avg. Hours Worked	45	13	13,000	13,000	1	289	17
18	17	Administrative	Avg. Hours Worked	45	13	174,173	174,173	1	3,871	18
19	17	Administrative	Avg. Hours Worked	45	4	13,000	13,000	11	3,250	19
20	30	Depreciation	Direct Cost	50,298					2,689	20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,659,050	$ 1,091,485		$ 88,085	25

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	Lancaster Pollard Mortgage Co		X	Mortgage	23051.32	11/25/13	$ 4,375,700	$ 3,901,756	12/1/40	0.0438	$ 172,986	1
2												2
3												3
4	Amortization of Loan Costs										60,392	4
5												5
	Working Capital											
6	Sheldon Wolfe	X		Working Capital		9/1/11	250,000	169,268	8/31/2019	0.0138	3,854	6
7	Albert Milstein	X		Working Capital		9/1/11	250,000	169,268	8/31/2019	0.0138	3,854	7
8	See Schedule 9A		X	Working Capital	See Sch 9A	See Sch 9A	1,646,532	645,283	See Sch 9A	See Sch 9A	56,481	8
9	TOTAL Facility Related				$23,051.32		$ 6,522,232	$ 4,885,575			$ 297,567	9
	B. Non-Facility Related*											
10												10
11												11
12								Offset Interest Income			(325)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (325)	14
15	TOTALS (line 9+line14)						$ 6,522,232	$ 4,885,575			$ 297,242	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 25671 Line # 36

* 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: Oregon Living & Rehabilitation Center LLC
IDPH License ID Number: 0051607
Fiscal Year End: 12/31/18

Schedule 9A

IX. Interest Expense and Real Estate Tax Expense

	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	Oregon Associates - HUD	X		Working Capital	$10,179.94	12/1/13	896,532	520,283	12/1/23	0.0650	37,509	6
7	M B Financial		X	Line of Credit	Interest Only	2/10/12	750,000	125,000	2/10/19	0.0425	18,972	7
8												8
9	TOTAL Facility Related				$10,179.94		$ 1,646,532	$ 645,283			$ 56,481	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related				$0.00		$ 0	$ 0			$ 0	14

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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.**		$ 49,600	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.)	2017	$ 50,362	2
3. Under or (over) accrual (line 2 minus line 1).		$ 762	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 52,400	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.)**	Alloc Fr. Mgmt Co.	2,227 $	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 55,389	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	35,760	8
	2014	35,604	9
	2015	37,177	10
	2016	48,168	11
	2017	50,362	12

2017 Tax Accrual = $50,362* 1.04 = $52,376. use $52,400

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 Oregon Living & Rehabilitation Center LLC COUNTY Ogle

FACILITY IDPH LICENSE NUMBER 0051607

CONTACT PERSON REGARDING THIS REPORT Moshe Herman

TELEPHONE (847) 982-2300 FAX #: (847) 982-2304

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.	16-04-476-009	Long Term Care Property	$ 50,361.66	$ 50,361.66
2.	10-28-412-049-0000	SW Financial Services Co. Allocation	$ 41,655.95	$ 2,227.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 92,017.61	$ 52,588.66

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 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 Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19900 B. General Construction Type: Exterior Brick Frame Steel Number of Stories One

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).

None

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: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

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	Resident Care	130,680	1992	$ 50,000	1
2					2
3	TOTALS	130,680		$ 50,000	3

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	104		1992	1992	$ 1,008,880	$ -	40	$ 25,222	$ 25,222	$ 676,790	4
5						-		-			5
6	SW Management Allocation		1995		23138	-	39	661	661	15,638	6
7						-		-			7
8						-		-			8
	Improvement Type**										
9	Various			1992	6,160	-	20	-		6,160	9
10	Various			1993	26,517	-	20	-		26,517	10
11	Various			1994	5,324	-	20	-		5,324	11
12	Various			1995	3,498	-	20	-		3,498	12
13	Various			1996	2,042	-	20	-		2,042	13
14	Various			1997	2,880	-	20	-		2,880	14
15	Various			1998	65,055	-	20	-		65,055	15
16	Various			1999	36,058	-	20	1,803	1,803	35,684	16
17						-		-			17
18	Model 10Kpa Code A/R			2001	1,189	-	20	59	59	1,034	18
19	Generator Repair			2001	1,010	-	20	51	51	869	19
20	Motor			2001	783	-	20	39	39	691	20
21	Glass Thermo Unit			2001	868	-	20	43	43	759	21
22	Install Board			2001	816	-	20	41	41	709	22
23	Gas Controller			2001	739	-	20	37	37	637	23
24	Clutch & Output Brd			2001	1,138	-	20	57	57	982	24
25	Vinyl Flooring			2001	912	-	20	46	46	818	25
26						-		-			26
27	Air Conditioners			2002	1,470	-	20	74	74	1,398	27
28	Air Conditioners			2002	1,366	-	20	68	68	1,240	28
29	Wall-Replaced			2002	5,000	-	20	250	250	4,146	29
30						-		-			30
31	Roof Exhaust Fan			2003	3,128	-	10	-		3,128	31
32	Condensor walk - in Freezer			2003	3,193	-	7	-		3,193	32
33	Radiator			2003	3,473	-	10	-		3,473	33
34	Hot Water Repair			2003	1,610	-	20	81	81	1,236	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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	Nurses Station	2004	$ 15,850	$ -	20	$ 793	$ 793	$ 11,493	37
38	Counter tops	2004	4,668	-	20	233	233	3,383	38
39	Nurses Station	2004	1,290	-	20	65	65	937	39
40	Basin	2004	7,500	-	20	375	375	5,438	40
41				-		-			41
42	Flooring	2005	3,703	-	20	185	185	2,499	42
43	Fire Alarm System	2005	1,932	-	20	97	97	1,305	43
44	Wanderguard	2005	1,632	-	10	-		1,632	44
45	Air Conditioners	2005	1,008	-	10	-		1,008	45
46				-		-			46
47	Vertical Rods with Panic Bars	2006	3,036	-	20	152	152	1,898	47
48	Smoke Stops-Attic	2006	1,140	-	20	57	57	713	48
49	Sidewalks	2006	5,106	-	20	255	255	3,190	49
50	Air Conditioners	2006	5,430	-	20	272	272	3,395	50
51	Sprinkler System	2006	62,467	-	20	3,123	3,123	39,041	51
52	Damper Switches - Sprinkler Systems	2006	1,505	-	20	75	75	940	52
53				-		-			53
54	Walk-in Freezer Condensing Unit	2007	6,016	-	20	301	301	3,459	54
55	Remodel Bathrooms	2009	14,939	-	20	747	747	7,096	55
56	Glue down carpet	2009	3,287	-	20	164	164	1,559	56
57				-		-			57
58	Rooftop A/C Unit	2010	13,256	-	20	663	663	5,634	58
59	Patio & Sidewalk	2010	3,575	-	20	179	179	1,520	59
60				-		-			60
61	Flooring	2011	18,785	-	20	939	939	7,043	61
62	Kitchen Flooring	2011	4,139	-	20	207	207	1,552	62
63	12 Ton Roof Top HVAC unit	2011	16,250	-	20	813	813	6,094	63
64	Sidewalk & Driveway	2011	5,550	-	20	278	278	2,082	64
65	Parking lot seal coating	2011	3,850	-	10	385	385	2,342	65
66				-		-			66
67	Dining Room Flooring	2012	12,629	459	10	1,263	804	7,525	67
68	Install Columns and Rails - Front Porch	2012	7,200	262	10	720	458	4,140	68
69	Parking Lot Lights	2012	10,223	302	20	511	209	3,322	69
70	TOTAL (lines 4 thru 69)		$ 1,442,213	$ 1,023		$ 41,381	$ 40,358	$ 994,140	70

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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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		$ 1,442,213	$ 1,023		$ 41,381	$ 40,358	$ 994,140	1
2				-		-			2
3	New Steel Door in Kitchen	2013	4,300	156	10	430	274	2,365	3
4	Water Heater	2013	4,928	179	10	493	314	2,711	4
5	Install 4" drain tile	2013	3,000	109	10	300	191	1,650	5
6				-		-			6
7	Water Conditioner-Entire Facility	2014	6,787	-	20	339	339	1,582	7
8	Upgrade Nurse Call System-Entire Facility	2014	4,563	-	10	456	456	1,900	8
9	Rooftop HVAC	2014	24,053	-	20	1,203	1,203	5,013	9
10				-		-			10
11	Rebuilding shower rooms with new tiles, sinks, lighting, faucets	2015	25,844	-	20	1,292	1,292	4,523	11
12	in 100 North and 100 South			-		-			12
13	Replacing front doors (ADA compliance) and facility sings in	2015	40,218	-	20	2,011	2,011	7,038	13
14	front of building			-		-			14
15	Installing surveillance camera system throughout the building	2015	14,508	-	5	2,902	2,902	10,156	15
16	Upgrading gas line and meter	2015	3,752	-	20	188	188	657	16
17	Seal Coating parking lots for the entire parking	2015	4,148	-	20	207	207	726	17
18	Replacing roof in the garage	2015	4,800	-	20	240	240	840	18
19	Upgrade call lights from pull to push buttons in all resident rooms	2015	4,828	-	5	966	966	3,345	19
20				-		-			20
21	Electrical for EMR Project	2016	6,044	-	20	302	302	805	21
22	Door alarms	2016	9,890	-	20	495	495	1,277	22
23	Drainage pipe	2016	8,750	-	20	438	438	1,021	23
24	Sewage lift station	2016	45,165	-	20	2,258	2,258	5,082	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)		$ 1,657,791	$ 1,467		$ 55,899	$ 54,432	$ 1,044,830	34

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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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		$ 1,657,791	$ 1,467		$ 55,899	$ 54,432	$ 1,044,830	1
2				-		-			2
3	Construction Draws 1 thru 10			-		-			3
4	Interior Lounge Expansion & Conversion	2017	14,238	-	20	712	712	1,068	4
5	Existing Dining Renovation & Expansion	2017	84,515	-	20	4,226	4,226	6,339	5
6	New PT Addition	2017	251,788	-	20	12,589	12,589	18,884	6
7	Site Improvements & New Patio	2017	50,424	-	20	2,521	2,521	3,782	7
8	New Dining/Activity Addition	2017	153,439	-	20	7,672	7,672	11,508	8
9	Miscellaneous	2017	25,155	-	20	1,258	1,258	1,887	9
10	(Draw #1-$82,667, Draw #2-$35,384, Draw #3-$58,195.25,			-		-			10
11	Draw #4-$87,152, Draw #5-$51,740, Draw #6-$50,610,			-		-			11
12	Draw #7-$64,148.67, Draw #8-$8,823.18, Draw #9-$54,335,			-		-			12
13	Draw #10-$86,504.22)			-		-			13
14				-		-			14
15	Magnetic power lock, key pads, power supply controller & fire	2017	6,266	-	20	313.30	313	470	15
16	alarm interface relay-Alzheimer's wing inside hall door &			-		-			16
17	exiting outside door			-		-			17
18	Rewire generator panel	2017	2,610	-	20	131	131	196	18
19	Install Lift station and phone emergency line for lift	2017	8,363	-	20	418	418	627	19
20	Electric Heating-Rooftop	2018	2,511	-	20	63	63	63	20
21	Water Heater-Mechanical Room	2018	13,580	-	20	340	340	340	21
22	20 PTAC Units- 10th street MOE Herman, Oregon, IL	2018	10,880	544	5	544		544	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)		$ 2,281,560	$ 2,011		$ 86,686	$ 84,675	$ 1,090,536	34

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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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		$ 2,281,560	$ 2,011		$ 86,686	$ 84,675	$ 1,090,536	1
2				-		-			2
3	Allocated from SW Financial Services Co. - Leasehold Improveme	1995	2,589	-	20	-		2,589	3
4	Allocated from SW Financial Services Co. - Leasehold Improveme	1996	431	-	20			431	4
5	Allocated from SW Financial Services Co. - Leasehold Improveme	1997	500	-	20	-		500	5
6	Allocated from SW Financial Services Co. - Leasehold Improveme	1998	427	-	20	5	5	427	6
7	Allocated from SW Financial Services Co. - Leasehold Improveme	1999	1,187	-	20	59	59	1,132	7
8	Allocated from SW Financial Services Co. - Leasehold Improveme	2005	2,455	-	20	123	123	1,657	8
9	Allocated from SW Financial Services Co. - Leasehold Improveme	2007	1,390	-	20	69	69	799	9
10	Allocated from SW Financial Services Co. - Leasehold Improveme	2009	2,902	-	20	145	145	1,378	10
11	Allocated from SW Financial Services Co. - Leasehold Improveme	2013	1,549	-	20	77	77	426	11
12	Allocated from SW Financial Services Co. - Leasehold Improveme	2014	1,563	-	20	78	78	352	12
13	Allocated from SW Financial Services Co. - Leasehold Improveme	2015	320	-	20	21	21	75	13
14				-		-			14
15				-		-			15
16				-		-			16
17				-		-			17
18				-		-			18
19				-		-			19
20				-		-			20
21				-		-			21
22				-		-			22
23				-		-			23
24				-		-			24
25				-		-			25
26				-		-			26
27				-		-			27
28				-		-			28
29				-		-			29
30				-		-			30
31				-		-			31
32				-		-			32
33				-		-			33
34	TOTAL (lines 1 thru 33)		$ 2,296,873	$ 2,011		$ 87,263	$ 85,252	$ 1,100,302	34

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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	$ 1,540,110	$ 602	$ 174,949	$ 174,347	5-20	$ 891,588	71
72	Current Year Purchases	10,669	2,298	1,280	(1,018)	5-20	1,280	72
73	Fully Depreciated Assets				-			73
74	Allocated from Mgmt. Co.	9,788		315	315		7,180	74
75	TOTALS	$ 1,560,567	$ 2,900	$ 176,544	$ 173,644		$ 900,048	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	Resident Care	2004 Chevy Silverado	2013	$ 11,352	$ 654	$ 1,135	$ 481	10	$ 6,243	76
77					-	-	-			77
78					-	-	-			78
79	Allocated from Management	2017 Land Rover Evoque	2017	5,667	-	1,133	1,133	5	1,700	79
80	TOTALS			$ 17,019	$ 654	$ 2,268	$ 1,614		$ 7,943	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)	$ 3,924,459	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 5,565	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 266,075	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 260,510	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,008,293	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	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	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 Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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:				$ N/A			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: $ 1,680 Description: Medical Equipment $1,680
(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	Allocated from Management Co.		$	$ 684	17
18					18
19					19
20					20
21	TOTAL		$	$ 684	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 Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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?
   [ ] YES
   [X] NO

It is the policy of this facility to only hire certified nurses aides.

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.

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	L39, C3	hrs	$	1,133	$ 81,575	$	1,133	$ 81,575	1
2	Licensed Speech and Language Development Therapist	L39, C3	hrs		1,301	22,866		1,301	22,866	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L39, C3	hrs		766	88,604		766	88,604	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				70,337		70,337	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			$	3,200	$ 193,045	$ 70,337	3,200	$ 263,382	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 Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18 (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	$ 500	$ 500	1
2	Cash-Patient Deposits	4,043	4,043	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 24,484)	665,106	665,106	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	21,440	59,215	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	294,552	581,237	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 985,641	$ 1,310,101	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		50,000	13
14	Buildings, at Historical Cost		1,032,018	14
15	Leasehold Improvements, at Historical Cost	51,453	1,264,855	15
16	Equipment, at Historical Cost	70,997	1,577,586	16
17	Accumulated Depreciation (book methods)	(90,772)	(2,008,293)	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 (spc Goodwill	499,189	499,189	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 530,867	$ 2,415,355	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,516,508	$ 3,725,456	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 344,727	$ 260,659	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	22,987	22,987	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	91,351	91,351	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,109	9,109	31
32	Accrued Real Estate Taxes(Sch.IX-B)		52,400	32
33	Accrued Interest Payable	2,818	17,059	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	310,729	310,729	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 781,721	$ 764,294	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	983,819	4,885,575	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Prior Owner Balance	1,178	1,178	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 984,997	$ 4,886,753	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,766,718	$ 5,651,047	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (250,210)	$ (1,925,591)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,516,508	$ 3,725,456	48

***(See instructions.)**

Facility Name: **Oregon Living & Rehabilitation Center LLC**
IDPH License ID Number: **0051607**
Fiscal Year End: **12/31/18**

Schedule 17A

XV. Balance Sheet
Line 9 Current Assets Other (specify):

	Description	Operating	After Consolidation	
2073	Due From State - Interest	143,398	143,398	143398
2900	Escrow - Replacement Reserve	-	313,635	
2902	Escrow - Repairs	-	-	
2903	Escrow - Insurance	-	29,532	
2904	Escrow - Re Taxes	-	23,083	
2905	Escrow - Mip	-	153	
3015	Employee Payroll Advance	-	-	
3029	Reimbursement Due	(15,867)	(15,867)	
3030	Short Term Loan Exchange	(24,400)	(24,400)	
6042	Loan Costs	-	132,725	
6043	Accum Amortization - Loan Costs	-	(24,988)	
8810	Due T/F Operations	-	(139,409)	
8811	Due To Oregon Property	189,169	141,123	
8812	Due To Oregon Associates-Old	2,252	2,252	
	Total - Line 9	**294,552**	**581,237**	

XV. Balance Sheet
Line 36 Other Current Liabilities (specify):

	Description	Operating	After Consolidation
2075	Due To State Per Audit	-	-
7055	Insurance Premiums Payable	(14,832)	(14,832)
7145	Acc. Retirement (From P/R)	-	-
7310	Accrued Expenses	(117,371)	(117,371)
7610	Short Term Loan Exchange	(179,078)	(179,078)
7680	Due To Public Aid	552	552
	Total - Line 36	**(310,729)**	**(310,729)**

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (74,273)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (74,273)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(175,937)	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)**	$ (175,937)	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)**	$ (250,210)	24 *

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

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	$ 4,041,952	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,041,952	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	87,781	6
7	Oxygen	5,296	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 93,077	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***	23	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 23	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Medicaid Income Adjustments	1,285	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,285	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,136,337	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	859,599	31
32	Health Care	1,483,623	32
33	General Administration	843,705	33
	B. Capital Expense		
34	Ownership	642,910	34
	C. Ancillary Expense		
35	Special Cost Centers	306,926	35
36	Provider Participation Fee	175,511	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,312,274	40
41	**Income before Income Taxes (line 30 minus line 40)****	(175,937)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (175,937)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,681,059	44
45	Private Pay - Net Inpatient Revenue	542,861	45
46	Medicare - Net Inpatient Revenue	781,769	46
47	Other-(specify) Hospice	36,263	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,041,952	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 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.**

^ Entity is a cash basis taxpayer

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	1,624	1,771	$ 62,628	$ 35.36	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,113	10,308	338,042	32.80	3
4	Licensed Practical Nurses	8,932	9,273	247,044	26.64	4
5	CNAs & Orderlies	49,325	51,325	679,506	13.24	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,285	5,533	50,650	9.15	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,939	2,059	38,250	18.57	13
14	Head Cook					14
15	Cook Helpers/Assistants	19,550	20,281	206,978	10.21	15
16	Dishwashers					16
17	Maintenance Workers	3,918	3,977	69,395	17.45	17
18	Housekeepers	9,387	9,948	96,896	9.74	18
19	Laundry	4,153	4,371	43,988	10.06	19
20	Administrator	2,044	2,072	94,995	45.85	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,526	6,678	132,187	19.79	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C:					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	122,795	127,595	$ 2,060,559 *	$ 16.15	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	Monthly	$ 4,362	L1, C3	35
36	Medical Director	Monthly	8,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,393	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	Monthly	490	L12,C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 18,245		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	486	19,424	10(3)	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	486	$ 19,424		53

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Judy Ickes-Barker	Administrator	0	$ 55,809
Daniel Ritter	Administrator	0	39,186
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 94,995

B. Administrative - Other

Description	Amount
Moshe Herman/Momentum Healthcare, LLC	$ 120,000
SW Financial Services Fees (Eliminiated on Sch V. Col 7)	81,602
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 201,602

C. Professional Services

Vendor/Payee	Type	Amount
Lancaster Pollard	Legal	$ 450
Field & Goldbrg LLC	Legal	1,235
Polsinelli	Legal	10,387
Rubinbrown LLP	Accounting	8,000
HK Payroll Services Co	Payroll	55
McGladrey, LLP	Accounting	17,424
Personnel Planners Inc.	Unemployment	735
MCS/Melanie's Consulting Serv	Administrative Consultant	520
Terrill Consulting Services	Administrative Consultant	26,329
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 65,135

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 40,301
Unemployment Compensation Insurance	15,754
FICA Taxes	152,700
Employee Health Insurance	45,991
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Miscellaneous Employee Benefits	5,297
Employee Life Insurance	2,174
TOTAL (agree to Schedule V, line 22, col.8)	$ 262,217

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,980
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 42)	3,979
Patient Background Checks 50	500
Miscellaneous Dues & Permits	739
Miscellaneous Inspections & Licenses	3,463
Allocated from Management Co.	271
Less: Chamber of Commerce	(586)
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,346

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,462
Allocated from Management Company	24
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,486

**See instructions.

Facility Name: **Oregon Living & Rehabilitation Center LLC**
IDPH License ID Number: **0051607**
Fiscal Year End: **12/31/18**

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
From Page 21 Section C		65,135
	Total (agree to Schedule V, line 19, column 3)	65,135
Allocated from Management Company Legal Fees		24
Allocated from Management Company Professional Services		8,755
Less: Non-Allowable Legal Fees		(2,732)
	Total (agree to Schedule V, line 19, column 8)	71,182

Facility Name & ID Number Oregon Living & Rehabilitation Center LLC # 0051607 Report Period Beginning: 1/1/18 Ending: 12/31/18

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. **N/A**

(3) Did the nursing home make political contributions or payments to a political action organization? **N/A** 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**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **18,110** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **175,511**
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. $ **0** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? N/A
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 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.