		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: 0025239

Facility Name: Rolling Hills Manor

Address: 3615 16Th Street (Number) Zion (City) 60099 (Zip Code)

County: Lake

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

HFS ID Number:

Date of Initial License for Current Owners: 9/1/1979

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda **Telephone Number:** (847) 282-6300
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 11/01/17 to 10/31/18 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) Steven N. Lavenda CPA, Partner
(Firm Name & Address) Marcum, LLP, 9 Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	115	Skilled (SNF)	115	41,975	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	115	TOTALS	115	41,975	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	15,105	12,669	10,316	38,090	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,105	12,669	10,316	38,090	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.74%

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 [ ] 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 9/1/1979

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 9/1/1979 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 115 and days of care provided 9,785

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: 10/31/18 Fiscal Year: 10/31/18

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

STATE OF ILLINOIS

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	400,274	29,125	44,930	474,329		474,329		474,329			1
2	Food Purchase		276,444		276,444		276,444	(14,983)	261,461			2
3	Housekeeping	510,855	66,756		577,611		577,611		577,611			3
4	Laundry	208,662	28,667		237,329		237,329		237,329			4
5	Heat and Other Utilities			191,175	191,175		191,175	(8,816)	182,359			5
6	Maintenance	210,287	16,430	97,588	324,305		324,305	4,165	328,470			6
7	Other (specify):*											7
8	TOTAL General Services	1,330,078	417,422	333,693	2,081,193		2,081,193	(19,634)	2,061,559			8
	B. Health Care and Programs											
9	Medical Director			26,400	26,400		26,400		26,400			9
10	Nursing and Medical Records	3,934,084	450,784	159,577	4,544,445		4,544,445		4,544,445			10
10a	Therapy	139,033	3,060	3,353	145,446		145,446		145,446			10a
11	Activities	113,131	17,040	5,416	135,587		135,587		135,587			11
12	Social Services	139,089	1,186	1,040	141,315		141,315		141,315			12
13	CNA Training											13
14	Program Transportation			37,643	37,643		37,643		37,643			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,325,337	472,070	233,429	5,030,836		5,030,836		5,030,836			16
	C. General Administration											
17	Administrative	194,347			194,347		194,347		194,347			17
18	Directors Fees			12,800	12,800		12,800		12,800			18
19	Professional Services			206,384	206,384		206,384	(67,832)	138,552			19
20	Dues, Fees, Subscriptions & Promotions			69,572	69,572		69,572	(28,177)	41,395			20
21	Clerical & General Office Expenses	439,773	42,625	645,878	1,128,276		1,128,276	(535,595)	592,681			21
22	Employee Benefits & Payroll Taxes			1,255,009	1,255,009		1,255,009		1,255,009			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,675	6,675		6,675	(399)	6,276			24
25	Other Admin. Staff Transportation			1,320	1,320		1,320		1,320			25
26	Insurance-Prop.Liab.Malpractice			68,400	68,400		68,400		68,400			26
27	Other (specify):*											27
28	TOTAL General Administration	634,120	42,625	2,266,038	2,942,783		2,942,783	(632,003)	2,310,780			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,289,535	932,117	2,833,160	10,054,812		10,054,812	(651,637)	9,403,175			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 Rolling Hills Manor #0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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			248,190	248,190		248,190	35,136	283,326			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			106,197	106,197		106,197	(7,110)	99,087			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			118,337	118,337		118,337		118,337			35
36	Other (specify):*			14,386	14,386		14,386		14,386			36
37	**TOTAL Ownership**			487,110	487,110		487,110	28,026	515,136			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		408,097	1,283,198	1,691,295		1,691,295		1,691,295			39
40	Barber and Beauty Shops			3,984	3,984		3,984		3,984			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			234,816	234,816		234,816		234,816			42
43	Other (specify):*	72,960	3,885	5,924	82,769		82,769	(82,769)	0			43
44	**TOTAL Special Cost Centers**	72,960	411,982	1,527,922	2,012,864		2,012,864	(82,769)	1,930,095			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	6,362,495	1,344,099	4,848,192	12,554,786		12,554,786	(706,380)	11,848,406			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 Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	(13,865)	02		4
5	Telephone, TV & Radio in Resident Rooms	(8,816)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	35,136	30		9
10	Interest and Other Investment Income	(7,110)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(400)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(465,893)	21		24
25	Fund Raising, Advertising and Promotional	(25,668)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(219,764)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (706,380)		$	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))**	$ (706,380)		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

Rolling Hills Manor

ID# 0025239

Report Period Beginning: 11/01/17

Ending: 10/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Promotional Expense	$ (1,628)	43	1
2	Sequestration	(1,712)	21	2
3	Vending Income	(1,118)	02	3
4	Miscellaneous Income	(48,266)	21	4
5	Marketing Salary	(72,960)	43	5
6	Meals & Misc Expense Reimbursement	(30)	21	6
7	Late Payment Fees	(5,906)	21	7
8	Resident Relations	(6,288)	21	8
9	Marketing Expenses	(8,181)	43	9
10	Non Allowable Legal	(67,832)	19	10
11	PAC Dues	(2,109)	20	11
12	Additional R&M	4,165	06	12
13	Agency Fees	(7,500)	21	13
14	Out of State Seminar	(399)	24	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**	(219,764)		49

Rolling Hills Manor

ID# 0025239

Report Period Beginning: 11/01/17

Ending: 10/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32
82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	Total			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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													1
2	Food Purchase	(14,983)											(14,983)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(8,816)											(8,816)	5
6	Maintenance	4,165											4,165	6
7	Other (specify):*													7
8	**TOTAL General Services**	(19,634)											(19,634)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**													16
	C. General Administration													
17	Administrative													17
18	Directors Fees													18
19	Professional Services	(67,832)											(67,832)	19
20	Fees, Subscriptions & Promotions	(28,177)											(28,177)	20
21	Clerical & General Office Expenses	(535,595)											(535,595)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(399)											(399)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice													26
27	Other (specify):*													27
28	**TOTAL General Administration**	(632,003)											(632,003)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(651,637)											(651,637)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Rolling Hills Manor # 0025239 **Report Period Beginning:** 11/01/17 **Ending:** 10/31/18

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

	Capital Expense D. Ownership	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)	
30	Depreciation	35,136											35,136	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(7,110)											(7,110)	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds													34
35	Rent-Equipment & Vehicles													35
36	Other (specify):*													36
37	**TOTAL Ownership**	28,026											28,026	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													42
43	Other (specify):*	(82,769)											(82,769)	43
44	**TOTAL Special Cost Centers**	(82,769)											(82,769)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(706,380)											(706,380)	45

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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 Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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 [X] 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 Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ YES ☐ NO

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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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ YES ☐ NO

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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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ YES ☐ NO

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15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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. ☐ YES ☐ NO

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15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	Slovak American Charitable Association	100.00%			Slovak American Charitable As	Zion, IL	Restricted Holding Fund	1
2					Rolling Hills Place	Zion, IL	Assisted Living	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
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19								19
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21								21
22								22
23								23
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25								25
26								26
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28								28
29								29
30								30

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
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23								23
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29								29
30								30

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	Steve Fusek	Director	Vice President	0	0	0.5	2.00%	Director Fee	$ 2,400	18-03	1
2	Janet Pilch	Director	Treasurer	0	0	0.5	2.00%	Director Fee	2,400	18-03	2
3	Anne Scott	Director	Mgmt Committee	0	0	0.5	2.00%	Director Fee	2,400	18-03	3
4	Dorothy Mitchell	Director	Secretary	0	0	0.5	2.00%	Director Fee	2,400	18-03	4
5	Jim Stefo, Jr.	Director	President	0	0	0.5	2.00%	Director Fee	2,400	18-03	5
6	Eleanor Petras	Director	Mgmt Committee	0	0	0.5	2.00%	Director Fee	600	18-03	6
7	Bryan Ipsen	Director	Mgmt Committee	0	0	0.5	2.00%	Director Fee	200	18-03	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 12,800		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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 [ ] NO [X]

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

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

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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9										9
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22										22
23										23
24										24
25	TOTALS					$	$		$	25

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	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
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19										19
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23										23
24										24
25	TOTALS					$	$		$	25

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1						$	$		$	1
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19										19
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21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

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2										2
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8										8
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10										10
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22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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 ☐ NO ☐

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Name of Related Organization
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9										9
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23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

VIII. ALLOCATION OF INDIRECT COSTS

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23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Illinois Finance Authority		X	Bonds Payable	$8,700.00	6/20/2000	$ 2,600,000	$ 1,697,927	6/1/2034	3.5000	$ 61,340	1
2	Revenue Bonds											2
3												3
4												4
5												5
	Working Capital											
6	MB Financial Bank		X	Line of Credit		6/5/2015		1,000,000	6/5/2017		44,857	6
7												7
8												8
9	TOTAL Facility Related				$8,700.00		$ 2,600,000	$ 2,697,927			$ 106,197	9
	B. Non-Facility Related*											
10	Interest Income		X								(7,110)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (7,110)	14
15	TOTALS (line 9+line14)						$ 2,600,000	$ 2,697,927			$ 99,087	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

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

** 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 Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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.**	$	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

Facility is non-profit organization.

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 Rolling Hills Manor COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0025239

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2017 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2017 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2017.

Please complete the Real Estate Tax Statement below and include it in the 2018 cost report along with a copy of your 2017 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Rolling Hills Manor COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0025239

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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 Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 51,632 B. General Construction Type: Exterior Brick Frame N/A Number of Stories 1

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).

Rolling Hills Place
68 Beds / 60 Units
48,000 Square Feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	3 Acres	1979	$ 100,763	1
2					2
3	TOTALS			$ 100,763	3

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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					$	$		$	$	$	4
5	115		1979	1970	851,682		35	24,334	24,334	736,990	5
6			1992	1992	1,234,270		40	30,857	30,857	814,385	6
7			1992	1992	232,299		10			232,299	7
8			1998	1998	695,702		40	17,393	17,393	348,620	8
	Improvement Type**										
9	Various			1973	112,537		20				9
10	Various			1982	3,886		20			3,886	10
11	Various			1983	45,569		20			45,569	11
12	Various			1984	99,027		20			155,788	12
13	Various			1985	40,378		20			40,378	13
14	Various			1986	40,654		20			53,352	14
15	Various			1988	6,344		20				15
16	Various			1989	13,772		20			7,418	16
17	Various			1990	8,091		20			8,091	17
18	Various			1991	6,775		20			6,775	18
19	Various			1992	8,028		20			8,028	19
20	Various			1993	39,124		20			39,124	20
21	Various			1994	42,653		20	109	109	42,369	21
22	Various			1995	55,448		20			55,448	22
23	Various			1996	67,277		20			67,277	23
24	Various			1997	11,967		20			11,967	24
25	Various			1998	5,500		20			5,500	25
26	Various			1999	15,291		20	579	579	11,381	26
27	Various			2000	36,871		20	1,855	1,855	44,442	27
28	Various			2001	51,144		20	1,081	1,081	48,586	28
29	Various			2002	113,392		20	2,518	2,518	122,318	29
30	Various			2003	27,685		20	560	560	38,282	30
31	Various			2004	44,700		20	590	590	41,455	31
32	Various			2005	81,239		20	4,202	4,202	74,778	32
33	Various			2006	111,251		20	6,189	6,189	89,383	33
34	Various			2007	85,289		20	6,497	6,497	78,465	34
35	Various			2008	119,771		20	8,797	8,797	92,426	35
36	Various			2009	253,672		20	14,072	14,072	133,699	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	Various	2010	$ 135,235	$	20	$ 9,741	$ 9,741	$ 82,788	37
38	Various	2011	469,053		20	29,709	29,709	227,107	38
39	Various	2012	66,040		20	5,742	5,742	37,322	39
40	Various	2013	157,034		20	8,627	8,627	47,448	40
41	Various	2014	115,746		20	7,605	7,605	34,493	41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)								68
69	Financial Statement Depreciation			248,190			(248,190)		69
70	TOTAL (lines 4 thru 69)		$ 5,504,396	$ 248,190		$ 181,056	$ (67,134)	$ 3,887,636	70

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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		$ 5,504,396	$ 248,190		$ 181,056	$ (67,134)	$ 3,887,636	1
2	Fire Alarm	2015	2,609		20	174	174	520	2
3	Sewer Clean Out	2015	3,730		20	186	186	558	3
4	Flooring-Therapy Hallway	2015	4,950		20	330	330	990	4
5	Sewer Piping	2015	4,460		20	223	223	669	5
6	Roof Sofiting	2015	11,451		20	573	573	1,719	6
7	Door And Harware	2015	3,420		20	171	171	513	7
8	Rehab Room 484 Sq. Ft. Expansion New Construction	2015	156,648		20	3,916	3,916	11,748	8
9	Elevator Basin	2015	3,560		20	237	237	712	9
10	Roofing	2015	2,850		20	190	190	570	10
11	Dock Drainage Trench	2015	2,900		20	73	73	219	11
12	Roofing Unit Rtu#7	2015	4,949		20	247	247	741	12
13	Parkinglot Expansion	2015	19,212		20	960	960	2,880	13
14	Entry Concrete Replacement	2015	3,675		20	184	184	551	14
15	Tree	2015	680		20	23	23	68	15
16	Parkinglot Resealing	2015	7,856		20	524	524	1,135	16
17	Concreate Curbs	2016	8,710		20	436	436	1,090	17
18	Electrical Panels	2016	10,406		20	520	520	1,300	18
19	Activity Room Furniture	2016	2,750		20	138	138	345	19
20	Roofing	2016	1,400		20	140	140	350	20
21	Circuit Breakers	2016	2,922		20	146	146	365	21
22	Exhaust Fans	2016	4,438		20	296	296	740	22
23	Electrical System	2016	4,946		20	247	247	618	23
24	Electrical System	2016	2,614		20	131	131	327	24
25	Plumbing-Sewer Lines Under All 4 Wings	2016	14,387		20	719	719	1,798	25
26	Doors	2016	984		20	49	49	123	26
27	Roof Compressor	2016	3,714		20	371	371	928	27
28	Rtu #22	2016	3,302		20	330	330	825	28
29	Electrical System	2016	3,224		20	161	161	403	29
30	Doors And Frames	2017	776		20	19	19	38	30
31	Heating Units	2017	663		20	17	17	34	31
32	Faucets	2017	852		20	21	21	42	32
33	Elevator Seals	2017	3,590		20	90	90	180	33
34	TOTAL (lines 1 thru 33)		$ 5,807,024	$ 248,190		$ 192,898	$ (55,292)	$ 3,920,735	34

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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		$ 5,807,024	$ 248,190		$ 192,898	$ (55,292)	$ 3,920,735	1
2	Parkinglot Sealing	2017	4,510		20	150	150	300	2
3	Drain Well	2017	3,730		20	47	47	94	3
4	Sprinkler System Basement	2018	22,660		20	1,133	1,133	1,133	4
5	Rooftop Hvac Unit #12	2018	12,614		20	631	631	631	5
6	Don Flooring	2018	3,375		20	169	169	169	6
7	Parking Lot Sealant	2018	7,718		20	386	386	386	7
8	Roof	2018	162,916		20	8,146	8,146	8,146	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 6,024,546	$ 248,190		$ 203,559	$ (44,631)	$ 3,931,593	34

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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		$ 6,024,546	$ 248,190		$ 203,559	$ (44,631)	$ 3,931,593	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 6,024,546	$ 248,190		$ 203,559	$ (44,631)	$ 3,931,593	34

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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 12D, Carried Forward		$ 6,024,546	$ 248,190		$ 203,559	$ (44,631)	$ 3,931,593	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 6,024,546	$ 248,190		$ 203,559	$ (44,631)	$ 3,931,593	34

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	Building Company		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								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	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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 12F, Carried Forward		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	Related Party		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								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
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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)		$	$		$	$	$	34

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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 12H, Carried Forward		$	$		$	$	$	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	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	$ 925,738	$	$ 66,802	$ 66,802	10	$ 511,331	71
72	Current Year Purchases	97,778		8,196	8,196	10	8,196	72
73	Fully Depreciated Assets	1,781,818				10	1,781,818	73
74								74
75	TOTALS	$ 2,805,334	$	$ 74,997	$ 74,997		$ 2,301,344	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		2010 Ford Van	2010	$ 23,846	$	$ 4,769	$ 4,769	5	$ 22,653	76
77										77
78										78
79										79
80	TOTALS			$ 23,846	$	$ 4,769	$ 4,769		$ 22,653	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)	$ 8,954,489	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 248,190	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 283,326	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 35,136	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 6,255,591	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	Construction in Progress	$ 5,000	92
93			93
94			94
95		$ 5,000	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 Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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:				$			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: $ 118,336 Description: See Attached Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	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 Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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

   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 Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	39 - 03	hrs	$		$ 457,425	$		$ 457,425	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			108,110			108,110	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			615,499			615,499	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				344,813		344,813	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					102,164	63,284		165,448	13
14	TOTAL			$		$ 1,283,198	$ 408,097		$ 1,691,295	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.

STATE OF ILLINOIS

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 10/31/18 (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	$ 324,601	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,199,359		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	105,820		6
7	Other Prepaid Expenses	11,565		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	312,720		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,954,065	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	100,763		13
14	Buildings, at Historical Cost	6,538,201		14
15	Leasehold Improvements, at Historical Cost	665,692		15
16	Equipment, at Historical Cost	2,832,237		16
17	Accumulated Depreciation (book methods)	(7,147,208)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	96,065		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 3,085,750	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,039,815	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 816,525	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	65,437		28
29	Short-Term Notes Payable	1,000,000		29
30	Accrued Salaries Payable	516,935		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	3,334		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	62,957		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,465,188	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	1,697,927		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,697,927	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,163,115	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,876,700	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,039,815	$	48

*(See instructions.)

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 6,202,655	1
2	Restatements (describe):		2
3	**Adjustment to reflect only**	(3,446,204)	3
4	**Rolling Hills equity**		4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,756,451	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(879,751)	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)**	$ (879,751)	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)**	$ 1,876,700	24 *

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	$ 10,252,127	1
2	Discounts and Allowances for all Levels	(2,179,562)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 8,072,565	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,546,575	6
7	Oxygen	111,133	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,657,708	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	3,721	13
14	Non-Patient Meals	13,865	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	627,070	17
18	Sale of Supplies to Non-Patients	80,979	18
19	Laboratory	94,466	19
20	Radiology and X-Ray	61,074	20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 881,175	23
	D. Non-Operating Revenue		
24	Contributions	1,053	24
25	Interest and Other Investment Income***	7,110	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 8,163	26
	E. Other Revenue (specify):****		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	See Supplemental Schedule	55,424	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 55,424	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 11,675,035	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,081,193	31
32	Health Care	5,030,836	32
33	General Administration	2,942,783	33
	B. Capital Expense		
34	Ownership	487,110	34
	C. Ancillary Expense		
35	Special Cost Centers	1,778,048	35
36	Provider Participation Fee	234,816	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 12,554,786	40
41	**Income before Income Taxes (line 30 minus line 40)****	(879,751)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (879,751)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,470,441	44
45	Private Pay - Net Inpatient Revenue	3,237,818	45
46	Medicare - Net Inpatient Revenue	2,272,776	46
47	Other-(specify) Managed Care	47,472	47
48	Other-(specify) Medicare Advantage	44,058	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 8,072,565	49

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

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

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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	1,165	1,483	$ 57,285	$ 38.63	1
2	Assistant Director of Nursing	1,990	2,161	88,042	40.75	2
3	Registered Nurses	29,376	32,516	1,174,187	36.11	3
4	Licensed Practical Nurses	29,853	33,441	967,517	28.93	4
5	CNAs & Orderlies	96,576	105,664	1,647,053	15.59	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,043	8,774	139,033	15.85	8
9	Activity Director	1,908	2,080	36,739	17.66	9
10	Activity Assistants	5,570	6,232	76,392	12.26	10
11	Social Service Workers	5,485	6,156	139,089	22.59	11
12	Dietician					12
13	Food Service Supervisor	1,347	1,850	53,954	29.16	13
14	Head Cook	9,333	10,252	172,686	16.84	14
15	Cook Helpers/Assistants	14,923	16,939	173,634	10.25	15
16	Dishwashers					16
17	Maintenance Workers	13,351	15,466	210,287	13.60	17
18	Housekeepers	41,018	45,531	510,855	11.22	18
19	Laundry	15,366	17,370	208,662	12.01	19
20	Administrator	2,309	2,514	194,347	77.31	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,251	1,451	47,768	32.93	23
24	Clerical	17,426	19,462	392,005	20.14	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See Attached	1,904	2,120	72,959	34.41	33
34	TOTAL (lines 1 - 33)	298,193	331,462	$ 6,362,494 *	$ 19.20	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	1,797	$ 44,930	01-03	35
36	Medical Director	Monthly	26,400	09-03	36
37	Medical Records Consultant	30	1,500	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	Monthly	3,353	10a-03	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	155	5,416	11-03	44
45	Social Service Consultant	Monthly	1,040	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,982	$ 82,639		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	31	1,419	10-03	51
52	Certified Nurse Assistants/Aides	6,125	156,658	10-03	52
53	TOTAL (lines 50 - 52)	6,156	$ 158,077		53

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Joan McCarthy (11/1/17 - 2/4/18)	Administrator	0	$ 51,078
Scott Myers (2/5/18 - Present)	Administrator	0	143,269
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 194,347

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
Achieve Accreditation	Accreditation	$ 4,800
ADP	Payroll Services	35,956
Berens-Tate Consulting Group	Accounting	750
Marcum LLP	Accounting	44,412
Provinet Solutions	IT Consultant	8,311
Ability Network	Revenue Mgmt	7,686
Providigm	Quality Mgmt System	1,650
See Attached	Legal Fees	89,818
James Stefo & Company	Accounting	13,000
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 206,384

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 142,181
Unemployment Compensation Insurance	24,123
FICA Taxes	470,028
Employee Health Insurance	519,341
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Christmas Gifts	4,215
Employee Relations	1,032
Physicals & TB Expense	13,167
Life Insurance	2,266
Flex Plan Insurance	32,053
401K	46,603
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,255,009

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	$ 3,980
Advertising: Employee Recruitment	4,915
Health Care Worker Background Check	
(Indicate # of checks performed 709)	7,097
Patient Background Checks	
Dues	23,032
Licenses	2,370
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 41,393

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	6,275
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,275

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Rolling Hills Manor # 0025239 Report Period Beginning: 11/01/17 Ending: 10/31/18

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? **Yes**
If YES, give association name and amount. **IHCA $6,618 ; AANAC $656**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(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? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **83,937** 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.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **234,816**
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. $ **None** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **13,865**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100% Ln 14**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Marcum 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