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: 0051284

Facility Name: The Springs at Crystal Lake, LLC

Address: 1000 East Brighton Lane (Number) Crystal Lake (City) 60012 (Zip Code)

County: McHenry

Telephone Number: (815) 477-6400 **Fax #** (815) 477-6569

HFS ID Number:

Date of Initial License for Current Owners: 02/01/2011

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 The Springs at Crystal Lake, LLC # 0051284 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	97	Skilled (SNF)	97	35,405	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	97	TOTALS	97	35,405	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	1,472	2,475	15,899	19,846	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	1,472	2,475	15,899	19,846	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 56.05%

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

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
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 2/1/2011

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2/1/2011 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 97 and days of care provided 12,553

Medicare Intermediary National Government 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 The Springs at Crystal Lake, LLC # 0051284 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	355,715	24,287	-	380,002		380,002	-	380,002			1
2	Food Purchase		172,078		172,078		172,078	(1,315)	170,763			2
3	Housekeeping	192,686	29,886	-	222,572		222,572	-	222,572			3
4	Laundry	30,105	14,353	-	44,458		44,458	-	44,458			4
5	Heat and Other Utilities			114,749	114,749		114,749	-	114,749			5
6	Maintenance	64,625	42,020	113,168	219,813		219,813	-	219,813			6
7	Other (specify):*	-	-	-				-				7
8	**TOTAL General Services**	643,131	282,624	227,917	1,153,672		1,153,672	(1,315)	1,152,357			8
	B. Health Care and Programs											
9	Medical Director	-	-	10,800	10,800		10,800	-	10,800			9
10	Nursing and Medical Records	2,270,900	125,818	7,095	2,403,813		2,403,813	824	2,404,637			10
10a	Therapy	-	-	-				-				10a
11	Activities	96,374	2,707	11,560	110,641		110,641	-	110,641			11
12	Social Services	101,857	-	1,152	103,009		103,009	-	103,009			12
13	CNA Training	-	-	-				-				13
14	Program Transportation	-	-	-				-				14
15	Other (specify):*	-	-	-				-				15
16	**TOTAL Health Care and Programs**	2,469,131	128,525	30,607	2,628,263		2,628,263	824	2,629,087			16
	C. General Administration											
17	Administrative	120,869	-	489,988	610,857		610,857	(406,909)	203,948			17
18	Directors Fees			-				-				18
19	Professional Services			176,629	176,629		176,629	(1,204)	175,425			19
20	Dues, Fees, Subscriptions & Promotions			13,595	13,595		13,595	(775)	12,820			20
21	Clerical & General Office Expenses	280,197	28,252	44,719	353,168		353,168	(7,933)	345,235			21
22	Employee Benefits & Payroll Taxes			579,153	579,153		579,153	-	579,153			22
23	Inservice Training & Education			-				-				23
24	Travel and Seminar			1,080	1,080		1,080	-	1,080			24
25	Other Admin. Staff Transportation		-	7,123	7,123		7,123	-	7,123			25
26	Insurance-Prop.Liab.Malpractice			449,482	449,482		449,482	18,172	467,654			26
27	Other (specify):*	-	-	-				-				27
28	**TOTAL General Administration**	401,066	28,252	1,761,769	2,191,087		2,191,087	(398,649)	1,792,438			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,513,328	439,401	2,020,293	5,973,022		5,973,022	(399,140)	5,573,882			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 The Springs at Crystal Lake, LLC #0051284 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			91,557	91,557		91,557	297,808	389,365			30
31	Amortization of Pre-Op. & Org.			-				-				31
32	Interest			-				300,036	300,036			32
33	Real Estate Taxes			-				140,012	140,012			33
34	Rent-Facility & Grounds			707,544	707,544		707,544	(707,544)				34
35	Rent-Equipment & Vehicles			50,384	50,384		50,384	-	50,384			35
36	Other (specify):* Mortgage Ins			-				50,883	50,883			36
37	**TOTAL Ownership**			849,485	849,485		849,485	81,195	930,680			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-				-				38
39	Ancillary Service Centers	-	798,450	1,553,155	2,351,605		2,351,605	-	2,351,605			39
40	Barber and Beauty Shops	-	8,541	-	8,541		8,541	(4,210)	4,331			40
41	Coffee and Gift Shops	-	-	-				-				41
42	Provider Participation Fee			88,849	88,849		88,849	-	88,849			42
43	Other (specify):* Non-Allowable Cos	160,792	-	220,576	381,368		381,368	(381,368)				43
44	**TOTAL Special Cost Centers**	160,792	806,991	1,862,580	2,830,363		2,830,363	(385,578)	2,444,785			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,674,120	1,246,392	4,732,358	9,652,870		9,652,870	(703,523)	8,949,347			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 The Springs at Crystal Lake, LLC # 0051284 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	(1,315)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,554)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	50,524	30		9
10	Interest and Other Investment Income	(1,271)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(27,788)	43		18
19	Entertainment	(79)	43		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(60,000)	43		24
25	Fund Raising, Advertising and Promotional	(12,332)	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	(684,822)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (753,637)		$	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)	50,114		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 50,114		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (703,523)		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

The Springs at Crystal Lake, LLC

ID# 0051284

Report Period Beginning: 1/1/18

Ending: 12/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Nonallowable marketing salaries	$ (160,792)	43	1
2	Labs - Part A	(31,738)	43	2
3	X-Rays - Part A	(15,195)	43	3
4	Offset barber/beauty revenue	(4,210)	40	4
5	Misc Income	(7,933)	21	5
6	Chamber of Commerce Dues	(775)	20	6
7	Medicare Consolidated Billing Expense	(56,890)	43	7
8	Reclass Mort Ins out of Ins line	(50,883)	26	8
9	Reclass Mort Ins into Mort Ins line	50,883	36	9
10	Nonallowable legal fees	(380)	19	10
11	Adjust Owner Compensation	(406,909)	17	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**	(684,822)		49

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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	26	Insurance	$	TS Realty, LLC	100.00%	$ 69,055	$ 69,055	1
2	V	30	Depreciation		TS Realty, LLC	100.00%	247,284	247,284	2
3	V	32	Interest	91	TS Realty, LLC	100.00%	301,398	301,307	3
4	V	33	Real Estate Taxes		TS Realty, LLC	100.00%	140,012	140,012	4
5	V	34	Rent Expense	707,544	TS Realty, LLC	100.00%		(707,544)	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			$ 707,635			$ 757,749	$ * 50,114	14

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

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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	Mark Weldler	35	Community Nursing & Rehabilitation Center, L	Naperville	Pine Acres Realty,	DeKalb	Real Estate	1
2	The Gershon Bassman Gift Trust	20.1	Pine Acres Living & Rehab Center, LLC	DeKalb	LLC			2
3	The Todd Andrew Stern 2001 Trust	7.5			Community Nursing	Naperville	Real Estate	3
4	The Evan Michael Stern 2005 Trust	7.5			and Rehab Realty,			4
5	Abraham J. Stern	4.95			LLC			5
6	Susan L. Stern	4.95			TS Realty, LLC	Crystal Lake	Real Estate	6
7	Judith Rajchenbach	2						7
8	Yosef & Naomi Rajchenbach,	2						8
9	Avrum & Chana Rajchenbach	2						9
10	Shlomo & Chaya Busel	2						10
11	Pinchas & Nahma Schwartz	2						11
12	Chaim & Rivka Rajchenbach	2						12
13	Moshe & Aliza Weiss	2						13
14	Moshe & Sara Rajchenbach	2						14
15	Esther & Yehonotan Olstein	2						15
16	Leah Levin	2						16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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	Mark Weldler	Manager	Finance	35	See Att Sch 7A	5	10.00	Guar Payment	$ 83,079	L17, C3	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 83,079		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 The Springs at Crystal Lake, LLC # 0051284 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 [ ] NO [X]

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

Name of Related Organization N/A
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		N/A								3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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** 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	First American Capital Group		X	Building	Varies	2/1/2016	$ 8,091,100	$ 7,773,399	3/1/2051	0.0385	$ 301,398	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 8,091,100	$ 7,773,399			$ 301,398	9
	B. Non-Facility Related*											
10												10
11												11
12								Disallow Nonallowable Interest Expense			(1,362)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (1,362)	14
15	TOTALS (line 9+line14)						$ 8,091,100	$ 7,773,399			$ 300,036	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 50,883 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 & ID Number The Springs at Crystal Lake, LLC # 0051284 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.**	$ 138,600	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	$ 137,912	2
3. Under or (over) accrual (line 2 minus line 1).		$ (688)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 140,700	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.		$ 140,012	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2013	134,314	8
2014	136,636	9
2015	135,718	10
2016	137,246	11
2017	137,912	12

FY17 RE Taxes X 102% = 2017 RE Tax Accrual 137,911 X 102% = 140,670
Use 140,700

	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 The Springs at Crystal Lake, LLC COUNTY McHenry

FACILITY IDPH LICENSE NUMBER 0051284

CONTACT PERSON REGARDING THIS REPORT Mark Weldler

TELEPHONE (815) 477-6400 FAX #: (815) 477-6569

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.	14-27-201-007	Nursing home	$ 137,908.76	$ 137,908.76
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 137,908.76	$ 137,908.76

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 X 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 The Springs at Crystal Lake, LLC # 0051284 Report Period Beginning: 1/1/18 Ending: 12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 33,873 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (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 Use	172,933	2011	$ 225,000	1
2					2
3	TOTALS	172,933		$ 225,000	3

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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	97		2011	1989	$ 5,730,339	$ -	40	$ 143,258	$ 143,258	$ 1,068,465	4
5						-		-			5
6						-		-			6
7						-		-			7
8						-		-			8
	Improvement Type**										
9	Telephone and Computer Wiring			2011	43,312	4,331	10	4,331		32,483	9
10	Furnace			2011	4,900	490	10	490		3,675	10
11	Water Heater			2011	6,950	695	10	695		5,213	11
12						-		-		-	12
13	Sprinkler system valve			2012	6,579	658	10	658		4,277	13
14	Replaced compressor			2013	3,474	695	10	347	(347)	1,911	14
15	Install fire alarm system			2013	4,665	933	10	467	(467)	2,566	15
16	Install 5 ton AC unit			2013	4,136	827	10	414	(414)	2,275	16
17	Break tank system			2013	15,990	3,198	10	1,599	(1,599)	8,795	17
18	Ejector pump			2013	3,596	719	10	360	(360)	1,978	18
19	Galvanized Steel Door			2013	2,902	580	10	290	(290)	1,596	19
20						-		-		-	20
21	Compressor Replacement for walk in Freezer - Kitchen			2014	5,853	585	10	585		2,634	21
22	Remove and replace thermostats - Resident Rooms			2014	3,311	331	10	331		1,490	22
23	Replaced leaking RPZ valve - Mechanical room			2014	3,116	312	10	312		1,402	23
24	Replaced evaporator for walk in freezer - Kitchen			2014	4,764	476	10	476		2,144	24
25	Exterior Paint - Building Exterior			2014	4,614	461	10	461		2,077	25
26	Dialysis Project-Concrete, Carpentry, Millwork, Doors,			2014	170,539	17,054	10	17,054		76,743	26
27	Frames, Painting, Roofing, Flooring, Fire Protection,					-		-		-	27
28	Plumbing, HVAC, Electrical & Labor					-		-		-	28
29	Mass Grading-Permits, Tree Removal, Silt Fencing, Blueprints,			2014	161,393	10,392	10	16,139	5,747	72,627	29
30	Engineering, Dewatering, Discing, Earthwork Labor,					-		-		-	30
31	Storm Sewer Material & Labor					-		-		-	31
32	Corridor/Nurse Station/Room Remodel-Handrails, Wood			2014	904,043	-	10	90,404	90,404	406,819	32
33	Trim, Acoustic Ceiling, Toilet Acc., Marble Sills, Doors,					-		-			33
34	Blinds, Lights, Cabinetry, Solid Surface Tops, Flooring					-		-			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 The Springs at Crystal Lake, LLC # 0051284 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	Sealcoat and hot crack filler for main roadway,	2015	$ 5,170	$ 517	10	$ 517	$	$ 1,810	37
38	front parking lot, fire lane, and walkway			-		-		-	38
39	Sprinkler repair/replace parts (Total)	2015	24,574	2,457	10	2,457		8,601	39
40	Demo, drywall, carpentry, doors, flooring, paint - Library	2015	79,397	7,940	10	7,940		27,789	40
41	Demo, carpeting, trim & stain-Dir/HR/MR Offices & Reception	2015	15,200	1,520	10	1,520		5,320	41
42	New light pole in parking lot	2015	2,517	-	10	252	252	881	42
43	Hot water heater	2015	3,586	-	10	359	359	1,255	43
44	Replaced ejector pit pump	2015	4,471	-	10	447	447	1,565	44
45				-		-		-	45
46	Installed handrails on handicap ramp in outdoor entrance and	2016	5,475	548	10	548		1,370	46
47	striping handicap stalls in bathroom			-		-		-	47
48	Furnished and installed doors throughout facility	2016	3,436	344	10	344		860	48
49	Furnished corian solid surface counter tops in kitchen	2016	2,599	260	10	260		650	49
50	Replaced fuel priming pump in basement	2016	6,719	672	10	672		1,680	50
51	Installed outdoor lighting at the front of the building	2016	3,000	300	10	300		750	51
52	Fire sprinkler repair/replace parts in shower room of E wing,	2016	15,843	1,584	10	1,584		3,960	52
53	D wing, C wing, 1st floor, & basement			-		-		-	53
54	Backflow repair of fireline in basement	2016	7,443	744	10	744		1,860	54
55	Replaced evaporator coil for walk-in cooler	2017	4,000	400	10	400		600	55
56	Parking lot patching - multiple areas of lot	2017	5,986	599	10	599		898	56
57	Water heater- Boiler Room	2017	6,635	664	10	664		995	57
58	Lavoatories on 1st floor plugged, rodded drain, found leak on dom	2017	6,328	633	10	633		949	58
59	Shower valve repair	2018	2,974	149	10	149		149	59
60	Replace boiler with 100 gallon water heater	2018	8,795	440	10	440		440	60
61	Glue down carpet	2018	4,139	207	10	207		207	61
62	Replace damaged pump	2018	2,970	149	10	149		149	62
63	Sealcoat and hot crack filler	2018	7,793	390	10	390		390	63
64	Solid state motor starter	2018	5,460	273	10	273		273	64
65				-		-			65
66	Current book depreciation adjustment			(90)		-	90		66
67				-		-			67
68				-		-			68
69				-		-			69
70	TOTAL (lines 4 thru 69)		$ 7,318,986	$ 63,436		$ 300,517	$ 237,080	$ 1,762,570	70

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

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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	$ 795,734	$ 26,203	$ 86,930	$ 60,727	5-10	$ 571,666	71
72	Current Year Purchases	31,441	1,918	1,918	-	5-10	1,918	72
73	Fully Depreciated Assets				-			73
74					-			74
75	TOTALS	$ 827,175	$ 28,121	$ 88,848	$ 60,727		$ 573,584	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility Use	Ford E250 2009	2011	$ 41,990	$ -	$ -	$ -	5	$ 41,990	76
77	Facility Use	GMC Truck 2011	2011	40,311	-	-	-	5	40,312	77
78					-	-	-			78
79					-	-	-			79
80	TOTALS			$ 82,301	$	$	$		$ 82,302	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)	$ 8,453,462	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 91,557	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 389,365	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 297,807	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,418,456	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	CIP	$ 322,037	92
93			93
94			94
95		$ 322,037	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 The Springs at Crystal Lake, LLC # 0051284 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. [X] 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. N/A
   This amount was calculated by dividing the total amount to be amortized N/A
   by the length of the lease .

9. Option to Buy: [ ] YES [N/A] NO Terms: N/A *

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: $ 50,384 Description: See Sch 14A
    (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	N/A		$	$	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: **The Springs at Crystal Lake, LLC**
IDPH License ID Number: **0051284**
Fiscal Year End: **12/31/18**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Nursing & Medical Equipment	33,561
Dietary Equipment	1,440
Maintenance Equipment	2,515
Copier Equipment	7,377
Office Equipment	2,383
Auto lease	3,108
Total - Line 16	**50,384**

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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 The Springs at Crystal Lake, LLC # 0051284 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	39(3)	hrs	$	8,553	$ 615,795	$	8,553	$ 615,795	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		2,009	144,634		2,009	144,634	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		9,950	716,395		9,950	716,395	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				783,288		783,288	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Oxygen	39(2)					15,162		15,162	12
13	Other (specify): Dialysis	39(3)				76,331			76,331	13
14	TOTAL			$	20,511	$ 1,553,155	$ 798,450	20,511	$ 2,351,605	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 The Springs at Crystal Lake, LLC # 0051284 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	$ 828,040	$ 887,113	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 46,502)	2,340,829	2,340,829	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	84,294	98,478	6
7	Other Prepaid Expenses	97,961	97,961	7
8	Accounts Receivable (owners or related parties)	1,025,137	1,025,137	8
9	Other(specify): Rent Receivable	29,500	56,311	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,405,761	$ 4,505,829	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		225,000	13
14	Buildings, at Historical Cost		5,730,339	14
15	Leasehold Improvements, at Historical Cost	616,557	1,588,647	15
16	Equipment, at Historical Cost	379,261	909,476	16
17	Accumulated Depreciation (book methods)	(511,063)	(2,418,456)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs		125,004	20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP	284,681	322,037	22
23	Other(specify): Escrow		435,853	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 769,436	$ 6,917,900	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,175,197	$ 11,423,729	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,074,118	$ 1,097,654	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		124,111	29
30	Accrued Salaries Payable	206,456	206,456	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,086	8,086	31
32	Accrued Real Estate Taxes(Sch.IX-B)		140,700	32
33	Accrued Interest Payable		24,940	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch 17A	640,656	643,006	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,929,316	$ 2,244,953	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		7,649,288	39
40	Mortgage Payable			40
41	Bonds Payable			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)**	$	$ 7,649,288	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,929,316	$ 9,894,241	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,245,881	$ 1,529,488	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,175,197	$ 11,423,729	48

***(See instructions.)**

Facility Name: **The Springs at Crystal Lake, LLC**
IDPH License ID Number: **0051284**
Fiscal Year End: **12/31/18**

Schedule 17A

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

Description	Operating	After Consolidation
Accrued Management Fees	468,389	468,389
Loans - Members	-	2,350
Loans - Members	14,000	14,000
Accrued Rent	26,811	26,811
Due to State	57,964	57,964
Due To/from AdminStar	(324)	(324)
Resident Credit Balances	53,816	53,816
Due To / from Primary Insurance	10,000	10,000
Due to/from BC-BS	10,000	10,000
Total - Line 36	**640,656**	**643,006**
	-	-
	-	-

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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**	$ 3,327,992	1
2	Restatements (describe):		2
3	**Prior Period Adjustments**	219,520	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 3,547,512	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	180,475	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	254,521	11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(736,627)	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)**	$ (301,631)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,245,881	24 *

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

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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	$ 7,484,435	1
2	Discounts and Allowances for all Levels	(2,047,401)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,437,034	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,240,283	6
7	Oxygen	23,633	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 3,263,916	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	4,210	13
14	Non-Patient Meals	1,315	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	712,630	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	134,251	19
20	Radiology and X-Ray	15,170	20
21	Other Medical Services	243,074	21
22	Laundry	6,288	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,116,938	23
	D. Non-Operating Revenue		
24	Contributions	75	24
25	Interest and Other Investment Income***	1,271	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,346	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Schedule 19A	14,111	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 14,111	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,833,345	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,153,672	31
32	Health Care	2,628,263	32
33	General Administration	2,191,087	33
	B. Capital Expense		
34	Ownership	849,485	34
	C. Ancillary Expense		
35	Special Cost Centers	2,741,514	35
36	Provider Participation Fee	88,849	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,652,870	40
41	**Income before Income Taxes (line 30 minus line 40)****	180,475	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 180,475	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 378,994	44
45	Private Pay - Net Inpatient Revenue	3,807,518	45
46	Medicare - Net Inpatient Revenue	799,090	46
47	Other-(specify) Managed care	434,369	47
48	Other-(specify) Hospice	17,063	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 5,437,034	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: **The Springs at Crystal Lake, LLC**
IDPH License ID Number: **0051284**
Fiscal Year End: **12/31/18**

Schedule 19A

XVII. Income Statement
Line 28 Other Revenue (specify):

Account	Description	Amount
41230	Dialysis	4,500
41350	Equipment Rental	215
42230	Dialysis	900
45350	Equipment Rental	563
59911	Miscellaneous Income	7,933
	Total - Line 28	**14,111**
		-

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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	2,048	2,327	$ 107,141	$ 46.04	1
2	Assistant Director of Nursing					2
3	Registered Nurses	25,487	27,003	889,543	32.94	3
4	Licensed Practical Nurses	14,290	15,263	423,243	27.73	4
5	CNAs & Orderlies	37,618	39,366	554,258	14.08	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,864	2,160	49,591	22.96	9
10	Activity Assistants	3,890	4,322	46,783	10.82	10
11	Social Service Workers	3,740	4,219	101,857	24.14	11
12	Dietician	1,907	2,160	64,404	29.82	12
13	Food Service Supervisor	2,080	2,240	61,300	27.37	13
14	Head Cook	5,908	6,696	95,318	14.24	14
15	Cook Helpers/Assistants	11,198	13,232	134,693	10.18	15
16	Dishwashers					16
17	Maintenance Workers	2,258	2,548	64,625	25.36	17
18	Housekeepers	15,057	16,713	192,686	11.53	18
19	Laundry	1,961	2,291	30,105	13.14	19
20	Administrator	1,904	2,200	120,869	54.94	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,084	1,233	19,685	15.97	23
24	Clerical	10,425	10,888	260,512	23.93	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	1,966	2,084	31,880	15.30	31
32	Other Health C: See Sch 20A	7,090	8,311	264,835	31.86	32
33	Other(specify) See Sch 20A	4,312	4,822	160,792	33.35	33
34	TOTAL (lines 1 - 33)	156,087	170,080	$ 3,674,120 *	$ 21.60	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		$		35
36	Medical Director	Monthly	10,800	9(3)	36
37	Medical Records Consultant	16	998	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,097	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	1,072	11(3)	44
45	Social Service Consultant	16	1,152	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	48	$ 20,119		49

C. CONTRACT NURSES

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

Facility Name: **The Springs at Crystal Lake, LLC**
IDPH License ID Number: **0051284**
Fiscal Year End: **12/31/18**

Schedule 20A

XVIII. Staffing and Salary Costs
Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS	3,956	4,854	165,951	$ 34.19
Restorative Aide	2,935	3,172	90,247	$ 28.46
Transitional Care Coordinator	200	286	8,637	$ 30.21
Total - Line 32 Other Health Care (specify):	**7,090**	**8,311**	**264,835**	

XVIII. Staffing and Salary Costs
Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Sales & Marketing / Admissions	1,932	2,233	74,452	$ 33.35
Dir of Admissions	2,380	2,589	86,340	$ 33.35
Total - Line 33 Other (specify):	**4,312**	**4,822**	**160,792**	

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 Report Period Beginning: 1/1/18 Ending: 12/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Stephanie Demitrinko	Administrator	0	$ 120,869
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 120,869

B. Administrative - Other

Description	Amount
Management Fees	$ 489,988
(Adjusted on Schedule V Column 7)	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 489,988

C. Professional Services

Vendor/Payee	Type	Amount
Gutman & Associates, Llc	Legal	$ 473
Polsinelli	Legal	2,090
Much Shelist Attorneys At Law	Legal	8,141
Vanek, Larson & Kolb Llc	Legal	2,314
RSM US LLP	Accounting	61,583
Paylocity	Payroll Fees	9,651
Ability Network, Inc.	Computer Services	5,903
CDW Direct	Computer Services	6,462
Information Controls, Inc.	Computer Services	1,371
Relias Llc	Computer Services	5,130
Singer Networks Llc	Computer Services	37,687
See Sch 21C	Various	35,826
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 176,629

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 95,858
Unemployment Compensation Insurance	0
FICA Taxes	294,531
Employee Health Insurance	174,733
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Life Insurance	14,031
TOTAL (agree to Schedule V, line 22, col.8)	$ 579,153

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

Description	Line #	Amount
N/A		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	615
Health Care Worker Background Check	
(Indicate # of checks performed 19)	190
Patient Background Checks 717	6,446
Miscellaneous Licenses & Fees	450
Miscellaneous Dues & Subscriptions	6,577
Allocated from RE Entity	
HC Council of Illinois	(2,673)
Less: Chamber of Commerce Dues	(775)
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,820

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,080
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,080

**See instructions.

Facility Name: **The Springs at Crystal Lake, LLC**
IDPH License ID Number: **0051284**
Fiscal Year End: **12/31/18**

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
Telemedicine Solutions, Llc	Computer Services	6,000
Allscripts	Professional Fees	3,000
Chase Card Services	Professional Fees	180
MDI Achieve	Professional Fees	24,831
Nina Dubman	Professional Fees	195
Personnel Planners, Inc.	Professional Fees	1,620

Total (agree to Schedule V, line 19, column 3)	176,629
Less: Nonallowable Legal Fees	(380)
Less: Reclassifications to Purchased Services	(824)
Total (agree to Schedule V, line 19, column 8)	175,425

Facility Name & ID Number The Springs at Crystal Lake, LLC # 0051284 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? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **2,295** Line **10(2)**

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

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **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. $ **88,849**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **1,315**

(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? **0**
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? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.