

		FOR BHF USE					

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2021  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES  
FINANCIAL AND STATISTICAL REPORT (COST REPORT)  
FOR LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2021)

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.

<b>I. IDPH License ID Number:</b> <u>0036012</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>																							
<b>Facility Name:</b> <u>Breese Nursing Home</u>		<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2021</u> to <u>12/31/2021</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>																							
<b>Address:</b> <u>1155 North First St</u> <u>Breese</u> <u>62230</u>																									
Number City Zip Code																									
<b>County:</b> <u>Clinton</u>																									
<b>Telephone Number:</b> <u>(618) 526-4521</u> <b>Fax #</b> <u>(618) 526-2833</u>																									
<b>HFS ID Number:</b> _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) <u>Martha Jackson</u></td></tr><tr><td>(Title) <u>Administrator, Breese Nursing Home</u></td></tr><tr><td>(Signed) <u>See Accountant's Preparation Report</u></td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) <u>Cindy A. Tefteller</u> <u>Partner</u></td></tr><tr><td>(Firm Name &amp; Address) <u>C.J. Schlosser &amp; Company, L.L.C.</u> <u>233 E. Center Drive, Alton, IL 62002</u></td></tr><tr><td>(Telephone) <u>(618) 465-7717</u> <b>Fax #</b> <u>(618) 465-7710</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>Martha Jackson</u>	(Title) <u>Administrator, Breese Nursing Home</u>	(Signed) <u>See Accountant's Preparation Report</u>	Paid Preparer	(Date) _____	(Print Name and Title) <u>Cindy A. Tefteller</u> <u>Partner</u>	(Firm Name & Address) <u>C.J. Schlosser &amp; Company, L.L.C.</u> <u>233 E. Center Drive, Alton, IL 62002</u>	(Telephone) <u>(618) 465-7717</u> <b>Fax #</b> <u>(618) 465-7710</u>												
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	(Telephone) <u>(618) 465-7717</u> <b>Fax #</b> <u>(618) 465-7710</u>																								
<b>Date of Initial License for Current Owners:</b> <u>03/09/1990</u>																									
<b>Type of Ownership:</b>																									
<table><tr><td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td><td><input checked="" type="checkbox"/> PROPRIETARY</td><td><input type="checkbox"/> GOVERNMENTAL</td></tr><tr><td><input type="checkbox"/> Charitable Corp.</td><td><input type="checkbox"/> Individual</td><td><input type="checkbox"/> State</td></tr><tr><td><input type="checkbox"/> Trust</td><td><input type="checkbox"/> Partnership</td><td><input type="checkbox"/> County</td></tr><tr><td><b>IRS Exemption Code</b> _____</td><td><input type="checkbox"/> Corporation</td><td><input type="checkbox"/> Other _____</td></tr><tr><td></td><td><input type="checkbox"/> "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td><input checked="" type="checkbox"/> Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td><input type="checkbox"/> Trust</td><td>_____</td></tr><tr><td></td><td><input type="checkbox"/> Other _____</td><td>_____</td></tr></table>		<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.	_____		<input checked="" type="checkbox"/> Limited Liability Co.	_____		<input type="checkbox"/> Trust	_____		<input type="checkbox"/> Other _____	_____
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	<input type="checkbox"/> Trust	_____																							
	<input type="checkbox"/> Other _____	_____																							
<b>In the event there are further questions about this report, please contact:</b>		<b>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</b>																							
<b>Name:</b> <u>Cindy A. Tefteller</u> <b>Telephone Number:</b> <u>(618) 465-7717</u>																									
<b>Email Address:</b> _____																									

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Breese Nursing Home

# 0036012 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	39	Skilled (SNF)	39	14,235	1
2		Skilled Pediatric (SNF/PED)			2
3	73	Intermediate (ICF)	73	26,645	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	112	TOTALS	112	40,880	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	733	898	1,019	2,650	8
9	SNF/PED					9
10	ICF	3,403	4,269		7,672	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	4,136	5,167	1,019	10,322	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 25.25%

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 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 03/06/1990

J. Was the facility purchased or leased after January 1, 1978? YES X Date 03/06/1990 NO

K. Was the facility certified for Medicare during the reporting year? YES X NO If YES, enter number of beds certified 38 and days of care provided 898

Medicare Intermediary CGS Administrators, LLC

IV. ACCOUNTING BASIS

MODIFIED ACCRUAL X CASH\* CASH\*

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

Tax Year: 12/31/2021 Fiscal Year: 12/31/2021 \* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Breese Nursing Home # 0036012 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	109,605		4,110	113,715		113,715		113,715			1
2	Food Purchase		70,858		70,858		70,858		70,858			2
3	Housekeeping	72,711	9,749		82,460		82,460		82,460			3
4	Laundry	69,731	7,108		76,839		76,839		76,839			4
5	Heat and Other Utilities			78,722	78,722		78,722		78,722			5
6	Maintenance		11,724	36,522	48,246		48,246		48,246			6
7	Other (specify):* Trash/Medical Waste Removal			8,671	8,671		8,671		8,671			7
8	<b>TOTAL General Services</b>	252,047	99,439	128,025	479,511		479,511		479,511			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	1,120,093	65,371	3,066	1,188,530		1,188,530		1,188,530			10
10a	Therapy											10a
11	Activities	35,740	1,057	2,027	38,824		38,824		38,824			11
12	Social Services			2,027	2,027		2,027		2,027			12
13	CNA Training											13
14	Program Transportation	8,302			8,302		8,302		8,302			14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	1,164,135	66,428	13,120	1,243,683		1,243,683		1,243,683			16
	<b>C. General Administration</b>											
17	Administrative	95,246			95,246		95,246		95,246			17
18	Directors Fees											18
19	Professional Services			80,733	80,733		80,733		80,733			19
20	Dues, Fees, Subscriptions & Promotions			4,177	4,177		4,177	(1,440)	2,737			20
21	Clerical & General Office Expenses	33,293	4,814	69,204	107,311		107,311	(775)	106,536			21
22	Employee Benefits & Payroll Taxes			201,990	201,990		201,990		201,990			22
23	Inservice Training & Education											23
24	Travel and Seminar			59	59		59		59			24
25	Other Admin. Staff Transportation		3,021		3,021		3,021	(3,021)				25
26	Insurance-Prop.Liab.Malpractice			90,383	90,383		90,383		90,383			26
27	Other (specify):*											27
28	<b>TOTAL General Administration</b>	128,539	7,835	446,546	582,920		582,920	(5,236)	577,684			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,544,721	173,702	587,691	2,306,114		2,306,114	(5,236)	2,300,878			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			91,766	91,766		91,766	(4,838)	86,928			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			68,105	68,105		68,105	(2,914)	65,191			32
33	Real Estate Taxes			49,218	49,218		49,218		49,218			33
34	Rent-Facility & Grounds			24,000	24,000		24,000		24,000			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Mortgage Insurance			8,635	8,635		8,635		8,635			36
37	TOTAL Ownership			241,724	241,724		241,724	(7,752)	233,972			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		30,583	85,050	115,633		115,633		115,633			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			118,737	118,737		118,737		118,737			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		30,583	203,787	234,370		234,370		234,370			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	1,544,721	204,285	1,033,202	2,782,208		2,782,208	(12,988)	2,769,220			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(4,838)	30		9
10	Interest and Other Investment Income	(2,914)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(775)	21		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	(1,588)	20		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(1,842)	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	(1,031)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (12,988)		\$	30

BHF USE ONLY							
48		49		50		51	

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	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (12,988)		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

SEE ACCOUNTANTS' PREPARATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	To Eliminate Non-Care Related Expenses	\$ (3,021)	25	1
2	To Add 2021 IDPH License Paid in 2020	1,990	20	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
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,031)		49

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
Mark E. Halloran	75	None				
Steve Macaluso	25					

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

SEE ACCOUNTANTS' PREPARATION REPORT

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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16								16
17								17
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19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT



Facility Name & ID Number Breese Nursing Home # 0036012 Report Period Beginning: 01/01/2021 Ending: 12/31/2021

## 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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Mark E. Halloran	President/Owner	Administrative	75.00		9	22.00	Salary	\$ 12,033	17,1	1
2	Steve Macaluso	Owner	Administrative	25.00		14	34.00	Salary	18,432	17,1	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 30,465		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Breese Nursing Home# 0036012 Report Period Beginning: 01/01/2021 Ending: 2/31/2021

## 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 ☒

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		Section N/A				\$	\$		\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
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18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' PREPARATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Gershman Investment Group		X	Refinance Mortgage	\$12,959.60	9/1/10	\$ 2,469,400	\$ 1,658,267	10/1/35	0.0385	\$ 65,727	1	
2								Amortization of Loan Costs			2,378	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$12,959.60		\$ 2,469,400	\$ 1,658,267			\$ 68,105	9	
	B. Non-Facility Related*												
10												10	
11	Interest Income Offset		X								(2,914)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (2,914)	14	
15	TOTALS (line 9+line14)						\$ 2,469,400	\$ 1,658,267			\$ 65,191	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ 8,635      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.)      SEE ACCOUNTANTS' PREPARATION REPORT

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



2020 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Breese Nursing Home COUNTY Clinton

FACILITY IDPH LICENSE NUMBER 0036012

CONTACT PERSON REGARDING THIS REPORT Cindy Tefteller

TELEPHONE (618) 465-7717 FAX #: (618) 465-7710

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2020 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 2020.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 06-06-22-252-008	Sec 22 Twp 2N Rng 4W PT W 1/2 N	\$ 49,218.24	\$ 49,218.24
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 49,218.24	\$ 49,218.24

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 copies of the original 2020 tax bills which were listed in Section A to this statement. Be sure to use the 2020 tax bill which is normally paid during 2021.

PLEASE NOTE: Payment information from the Internet or otherwise is not considered acceptable tax bill documentation . Facilities located in Cook County are required to providecopies of their original second installment tax bill.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

30,286

B. General Construction Type:

Exterior

Masonry

Frame

Reinforced Concrete

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).

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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	174,242	1990	\$ 15,400	1
2					2
3	TOTALS	174,242		\$ 15,400	3

SEE ACCOUNTANTS' PREPARATION REPORT

**XI. OWNERSHIP COSTS (continued)**

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	112		1990	1975	\$ 1,750,695	\$ 39,373	31.5	\$ 39,373	\$	\$ 1,750,695	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Beg. Balance		1990		10,000	225	31.5	225		10,000	9
10											10
11	Interior Renovatoin		1990		1,292	41	31.5	41		1,273	11
12	Air Conditioner Pad		1990		2,645		15			2,645	12
13	Handrails		1991		4,884	155	31.5	155		4,736	13
14	Soffits & Siding		1991		11,204	356	31.5	356		10,918	14
15	Plastering		1992		1,952	62	31.5	62		1,781	15
16	Laundry Improvements		1994		1,162	30	27	7	(23)	1,162	16
17	Front Door		1994		1,368	35	10		(35)	1,368	17
18	Electric Wiring		1994		9,131	234	20		(234)	9,131	18
19	Back Patio		1994		5,137		10			5,137	19
20	Fron Parking Lot		1994		80,603		10			80,603	20
21	Lighting & Ceiling Fans		1994		2,110		10			2,110	21
22	Plumbing		1994		4,528	116	20		(116)	4,528	22
23	Ceiling Tile		1994		614	16	12		(16)	614	23
24	Window Blinds		1995		6,010		20			6,010	24
25	Land Improvements		1995		1,224		10			1,224	25
26	Sign		1995		2,455		12			2,455	26
27	Parking Lot Lighting		1995		7,456		15			7,456	27
28	Flag Pole		1995		1,511		20			1,511	28
29	Landscaping		1996		2,927		10			2,927	29
30	Kitchen Renovations		1996		13,339		25	267	267	13,339	30
31	Window Screens		1996		914		25			914	31
32	Remodel Nurses Stations		1996		1,077		25	22	22	1,077	32
33	Reception Room Addition		1996		3,721		25	75	75	3,721	33
34	Doors - Alzheimer Unit		1996		1,030		25	20	20	1,030	34
35	Fence		1997		1,141		15			1,141	35
36	Fixtures		1997		2,835		10			2,835	36

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

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

See Page 12A, Line 70 for total  
SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name &amp; ID Number Breese Nursing Home

# 0036012

Report Period Beginning:

01/01/2021

Ending:

12/31/2021

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	New Windows	2000	\$ 35,000	\$ 897	10	\$	\$ (897)	\$ 35,000	37
38	Light Fixtures	2000	1,500	38	10		(38)	1,500	38
39	Sink Fixtures	2000	7,350	188	20		(188)	7,350	39
40	Air Handling Unit	2000	3,000	77	15		(77)	3,000	40
41	Rear Parking Lot	2000	44,000		15			44,000	41
42	Dumpster Pad	2000	900		15			900	42
43	Grab Bars	2002	4,800	123	15		(123)	4,800	43
44	Truck Joint	2002	1,000	26	15		(26)	1,000	44
45	Regront	2002	1,500	38	15		(38)	1,500	45
46	Air Handler	2002	3,000	77	15		(77)	3,000	46
47	Remodel Sprayout Room	2002	2,481	64	15		(64)	2,481	47
48	Drainage	2002	1,500		15			1,500	48
49	Floor Tile	2004	47,390	1,215	10		(1,215)	47,390	49
50	Door Alarm	2004	6,074	156	10		(156)	6,074	50
51	Telephone & Intercom System	2006	6,736		10			6,736	51
52	Concrete Sidewalks	2006	6,960	309	15	309		6,960	52
53	Fire Alarm	2011	18,582	1,548	10	1,548		18,582	53
54	Roof Repair	2011	35,195	3,519	10	902	(2,617)	9,024	54
55	Sprinkler	2011	78,346	3,134	25	3,134		31,861	55
56	Water Softner	2011	8,960	747	10	747		8,960	56
57	Roof Repair	2012	137,503	13,750	10	13,750		123,753	57
58	Sprinkler	2012	52,000	2,080	25	2,080		20,280	58
59	Door Knobs	2012	250	25	10	25		250	59
60	Water Heater	2013	5,295	530	10	530		4,677	60
61	3 Ton Air Handler	2013	1,945	195	10	195		1,718	61
62	Roof Repair	2013	12,999	1,300	10	1,300		11,374	62
63	2 Water Heaters	2013	10,590	1,059	10	1,059		9,266	63
64	Rooftop Unit with Heat Pump	2014	6,780	678	10	678		5,255	64
65	Water Heater	2014	5,295	530	10	530		4,015	65
66	American Standard A/C Economizer	2016	12,090	1,209	10	1,209		6,650	66
67	HVAC System	2017	9,875	658	15	658		3,017	67
68	Water Heater	2017	5,295	530	10	530		2,603	68
69	Prepped & Painted all Hallways & Doorjambs	2018	6,200	1,240	5	1,240		4,030	69
70	TOTAL (lines 4 thru 69)		\$ 2,513,356	\$ 76,583		\$ 71,027	\$ (5,556)	\$ 2,370,847	70

SEE ACCOUNTANTS' PREPARATION REPORT

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



Facility Name &amp; ID Number Breese Nursing Home

# 0036012

Report Period Beginning:

01/01/2021

Ending:

12/31/2021

**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		\$ 2,513,356	\$ 76,583		\$ 71,027	\$ (5,556)	\$ 2,370,847	1
2	Replaced Sewer Line at West Side Nurses Station	2018	5,126	342	15	342		1,338	2
3	Wiring of Wall Heaters throughout Building	2018	5,575	372	15	372		1,456	3
4	Replace all Bathroom Faucets	2019	13,225	661	20	661		1,874	4
5	10 Gal. Commercial Water Heater	2020	5,625	562	10	562		703	5
6	Digital Mixing Valve Install Water Distrib	2020	4,395	439	10	439		476	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)		\$ 2,547,302	\$ 78,959		\$ 73,403	\$ (5,556)	\$ 2,376,694	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

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	\$112,158	\$11,469	\$12,187	\$718	5-20 yrs	\$82,086	71
72	Current Year Purchases					5-20 yrs		72
73	Fully Depreciated Assets	420,622					420,622	73
74								74
75	TOTALS	\$532,780	\$11,469	\$12,187	\$718		\$502,708	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	1993 Ford E150	2003	\$9,500	\$	\$	\$	4	\$9,500
77	Facility	Van	2017	6,694	1,338	1,338		5	6,136
78									
79									
80	TOTALS			\$16,194	\$1,338	\$1,338	\$		\$15,636

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	3,111,676
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	91,766
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	86,928
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(4,838)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	2,895,038

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	Section N/A	\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	Section N/A	\$
93		
94		
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.

SEE ACCOUNTANTS' PREPARATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Section 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.	/2022	\$
13.	/2023	\$
14.	/2024	\$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? N/A YES N/A NO
16. Rental Amount for movable equipment: \$ N/A Description: N/A  
(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	Section 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.

SEE ACCOUNTANTS' PREPARATION REPORT

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

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' PREPARATION REPORT

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39, 2	# of prescrpts				27,426		27,426	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): Lab, X-Ray, Therapy	39,2 & 39, 3				85,050	3,157		88,207	13
14	TOTAL			\$		\$ 85,050	\$ 30,583		\$ 115,633	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' PREPARATION REPORT

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 338,160	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 100,000 )	427,935		3
4	Supply Inventory (priced at )	17,500		4
5	Short-Term Investments			5
6	Prepaid Insurance	24,873		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Employee Retention Credit	537,268		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,345,736	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	15,400		13
14	Buildings, at Historical Cost	2,529,690		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	549,403		16
17	Accumulated Depreciation (book methods)	(2,843,106)		17
18	Deferred Charges	32,694		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	526,290		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 810,371	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,156,107	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 216,033	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	121,120		30
31	Accrued Taxes Payable (excluding real estate taxes)	6,436		31
32	Accrued Real Estate Taxes(Sch.IX-B)	51,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	Shareholder Loan	89,203		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 483,792	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,658,267		40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,658,267	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,142,059	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 14,048	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,156,107	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,057,195)	1
2	Restatements (describe):		2
3	Audit adjustments made after cost report issued - A/R	(62,761)	3
4	Audit adjustments made after cost report issued - PPP Loan	471,400	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (648,556)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	662,604	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)	\$ 662,604	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)	\$ 14,048	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name &amp; ID Number Breese Nursing Home

# 0036012

Report Period Beginning: 01/01/2021

Ending: 12/31/2021

**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**

1

	I. Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 2,168,330	1
2	Discounts and Allowances for all Levels	20,773	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,189,103	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,744	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 6,744	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	2,914	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,914	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>CARES Funds, PPP Loan Forgiveness, ERC</u>	1,184,422	28
28a	<u>Miscellaneous</u>	61,629	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,246,051	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 3,444,812	30

2

	II. Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	479,511	31
32	Health Care	1,243,683	32
33	General Administration	582,920	33
	<b>B. Capital Expense</b>		
34	Ownership	241,724	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	115,633	35
36	Provider Participation Fee	118,737	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 2,782,208	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	662,604	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 662,604	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 608,702	44
45	Private Pay - Net Inpatient Revenue	1,013,174	45
46	Medicare - Net Inpatient Revenue	538,677	46
47	Other-(specify) <u>Insurance</u>	28,550	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 2,189,103	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.

SEE ACCOUNTANTS' PREPARATION REPORT



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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,702	1,881	\$ 62,654	\$ 33.31	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,028	8,665	268,416	30.98	3
4	Licensed Practical Nurses	9,221	9,926	269,178	27.12	4
5	CNAs & Orderlies	28,354	30,523	519,845	17.03	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	1,888	2,043	35,740	17.49	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	6,441	6,806	109,605	16.10	15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers	5,042	5,314	72,711	13.68	18
19	Laundry	4,069	4,438	69,731	15.71	19
20	Administrator	2,036	2,073	64,781	31.25	20
21	Assistant Administrator					21
22	Other Administrative	1,765	1,765	30,465	17.26	22
23	Office Manager					23
24	Clerical	1,549	1,665	33,293	20.00	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) <u>Van Driver</u>	505	507	8,302	16.37	33
34	TOTAL (lines 1 - 33)	70,600	75,606	\$ 1,544,721 *	\$ 20.43	34

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

\*\* See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$ 4,110	1, 3	35
36	Medical Director	Contract 6,000	9, 3	36
37	Medical Records Consultant	1,315	10, 3	37
38	Nurse Consultant			38
39	Pharmacist Consultant	Contract 1,098	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	Contract 2,027	11, 3	44
45	Social Service Consultant	Contract 2,027	12, 3	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 16,577		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Mark Halloran	Owner	75	\$ 12,033
Steve Macaluso	Owner	25	18,432
Martha Jackson	Administrator	0	64,781
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 95,246
B. Administrative - Other			
Description			Amount
Section N/A		\$	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)		\$	
C. Professional Services			
Vendor/Payee	Type		Amount
Paycheck	Payroll Services	\$	10,505
C.J. Schlosser & Company, LLC	Accounting		68,744
Giffin, Winning, Bodewes	Legal Fees		1,484
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$	80,733
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	26,799
Unemployment Compensation Insurance			5,799
FICA Taxes			111,419
Employee Health Insurance			51,296
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Appreciation			6,677
TOTAL (agree to Schedule V, line 22, col.8)		\$	201,990
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
Section N/A		\$	
TOTAL		\$	
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee		\$	1,990
Advertising: Employee Recruitment			
Health Care Worker Background Check (Indicate # of checks performed _____)			
Patient Background Checks			
Dues, Subscriptions, & Licenses			747
Less: Public Relations Expense	(		)
Non-allowable advertising	(		)
Yellow page advertising	(		)
TOTAL (agree to Sch. V, line 20, col. 8)		\$	2,737
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
Section N/A			
In-State Travel			
Seminar Expense			
Entertainment Expense	(		)
(agree to Sch. V, line 24, col. 8)			
TOTAL		\$	

**\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' PREPARATION REPORT**

**\*\*See instructions.**

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?  
If YES, give association name and amount.

N/A

(3)

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

No

N/A

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?  
If YES, what is the capacity?

No

N/A

(5)

Have you properly capitalized all major repairs and equipment purchases?  
What was the average life used for new equipment added during this period?

Yes

10 Yrs

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 0

Line N/A

(7)

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

Yes

(8)

Are you presently operating under a sale and leaseback arrangement?  
If YES, give effective date of lease.

No

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  
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

X

(11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.  
This amount is to be recorded on line 42 of Schedule V.

\$ 118,737

(12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?  
If YES, attach an explanation of the allocation.

No

(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?

None

(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?  
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.

No

(15)

Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.  
Has any meal income been offset against related costs?

\$ N/A

No

Indicate the amount. \$ N/A

(16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?  
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?  
If YES, please indicate the amount of income earned from such a program during this reporting period.

No

\$ N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

None

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?

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?  
Indicate the amount of income earned from providing such transportation during this reporting period.

No

\$ N/A

(17)

Has an audit been performed by an independent certified public accounting firm?  
Firm Name:

Yes

C.J. Schlosser & Company, LLC

(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.  
Attach invoices and a summary of services for all architect and appraisal fees

Yes

SEE ACCOUNTANTS' PREPARATION REPORT

HFS 3745 (N-4-99)

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