

		FOR BHF USE					

LL1

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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: <u>0053116</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Newman Rehab Health Care Ctr</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2020</u> to <u>12/31/2020</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. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
Address: <u>418 S Memorial Park</u> <u>Newman</u> <u>61942</u>			
Number City Zip Code			
County: <u>Douglas</u>			
Telephone Number: <u>(217) 837-2421</u> Fax # <u>(217) 837-2631</u>			
HFS ID Number: _____			
Date of Initial License for Current Owners: <u>10/1/2005</u>			
Type of Ownership:			
☐ VOLUNTARY,NON-PROFIT		☒ PROPRIETARY	
☐ Charitable Corp.		☐ Individual	
☐ Trust		☐ Partnership	
IRS Exemption Code _____		☐ Corporation	
		☐ "Sub-S" Corp.	
		☒ Limited Liability Co.	
		☐ Trust	
		☐ Other _____	
In the event there are further questions about this report, please contact:			
Name: <u>Mike Kocher</u>			
Telephone Number: <u>(309)689-5850</u>			
Email Address: _____			
		Officer or Administrator of Provider	
		(Signed) _____ (Date) _____	
		(Type or Print Name) <u>Mark Petersen</u>	
		(Title) <u>Chief Executive Officer</u>	
		Paid Preparer	
		(Signed) _____ (Date) _____	
		(Print Name and Title) _____	
		(Firm Name & Address) _____	
		(Telephone) <u>()</u> Fax # <u>()</u>	
		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 Newman Rehab Health Care Ctr

0053116 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	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	60	Skilled (SNF)	60	21,900
2		Skilled Pediatric (SNF/PED)		
3		Intermediate (ICF)		
4		Intermediate/DD		
5		Sheltered Care (SC)		
6		ICF/DD 16 or Less		
7	60	TOTALS	60	21,900

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	8,591	4,141	985	13,717	8
9 SNF/PED					9
10 ICF					10
11 ICF/DD					11
12 SC					12
13 DD 16 OR LESS					13
14 TOTALS	8,591	4,141	985	13,717	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.63%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES X NO

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 10/1/2005

J. Was the facility purchased or leased after January 1, 1978? YES X Date 10/1/2005 NO

K. Was the facility certified for Medicare during the reporting year? YES X NO If YES, enter number of beds certified 60 and days of care provided 728

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

MODIFIED

ACCRUAL X CASH* CASH*

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

Tax Year: 12/31/2020 Fiscal Year: 12/31/2020

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

Facility Name & ID Number Newman Rehab Health Care Ctr # 0053116 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	
	A. General Services											
1	Dietary	124,998	15,442		140,440		140,440	3,652	144,092			1
2	Food Purchase		94,092		94,092		94,092	(5,090)	89,002			2
3	Housekeeping	99,788	21,567		121,355		121,355	71	121,426			3
4	Laundry		7,034		7,034		7,034		7,034			4
5	Heat and Other Utilities			36,437	36,437		36,437	249	36,686			5
6	Maintenance	35,256	14,783	32,435	82,474		82,474	2,194	84,668			6
7	Other (specify):*											7
8	TOTAL General Services	260,042	152,918	68,872	481,832		481,832	1,076	482,908			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	648,206	55,618	189,548	893,372		893,372	1,862	895,234			10
10a	Therapy			140,074	140,074		140,074		140,074			10a
11	Activities	46,532	507		47,039		47,039	(1,585)	45,454			11
12	Social Services	36,114			36,114		36,114		36,114			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	730,852	56,125	347,622	1,134,599		1,134,599	277	1,134,876			16
	C. General Administration											
17	Administrative	68,004		129,700	197,704		197,704	(109,388)	88,316			17
18	Directors Fees											18
19	Professional Services			10,993	10,993		10,993	12,812	23,805			19
20	Dues, Fees, Subscriptions & Promotions			6,100	6,100		6,100	1,720	7,820			20
21	Clerical & General Office Expenses	28,921	1,384	16,871	47,176		47,176	22,647	69,823			21
22	Employee Benefits & Payroll Taxes			120,237	120,237		120,237	6,217	126,454			22
23	Inservice Training & Education							38	38			23
24	Travel and Seminar							12	12			24
25	Other Admin. Staff Transportation			4,370	4,370		4,370	2,617	6,987			25
26	Insurance-Prop.Liab.Malpractice			50,581	50,581		50,581	399	50,980			26
27	Other (specify):*											27
28	TOTAL General Administration	96,925	1,384	338,852	437,161		437,161	(62,926)	374,235			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,087,819	210,427	755,346	2,053,592		2,053,592	(61,573)	1,992,019			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.

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			26,388	26,388		26,388	2,774	29,162			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							398	398			32
33	Real Estate Taxes			39,106	39,106		39,106	144	39,250			33
34	Rent-Facility & Grounds			223,823	223,823		223,823		223,823			34
35	Rent-Equipment & Vehicles			11,373	11,373		11,373	1,326	12,699			35
36	Other (specify):*											36
37	TOTAL Ownership			300,690	300,690		300,690	4,642	305,332			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		20,069		20,069		20,069		20,069			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			109,684	109,684		109,684		109,684			42
43	Other (specify):*		133	31,887	32,020		32,020	(32,020)				43
44	TOTAL Special Cost Centers		20,202	141,571	161,773		161,773	(32,020)	129,753			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	1,087,819	230,629	1,197,607	2,516,055		2,516,055	(88,951)	2,427,104			45

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

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	(5,090)	2		4
5	Telephone, TV & Radio in Resident Rooms	(4,019)	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	(923)	30		9
10	Interest and Other Investment Income	(9)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(308)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(10,884)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(12,000)	43		24
25	Fund Raising, Advertising and Promotional	(335)	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	(7,769)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (41,337)		\$	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)	(47,614)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (47,614)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (88,951)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (1,291)	43	1
2	X-Rays-Part A	(2,636)	43	2
3	Resident Flower	(96)	43	3
4	Disallowed Special Events	(451)	43	4
5	Offset Transportation Revenue	(1,585)	11	5
6	Offset Miscellaneous Nursing Supplies Revenue	(1,560)	10	6
7	Offset Chamber of Commerce Dues	(150)	20	7
8				8
9				9
10				10
11				11
12				12
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41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(7,769)		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 B. Petersen	100	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		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	1	Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 3,652	\$ 3,652	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	0		2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	71	71	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	249	249	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	2,194	2,194	5
6	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9	Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10	Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	3,422	3,422	8
9	V	10A	Therapy		Petersen Health Care Management, Inc.	100.00%	0		9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		10
11	V	17	Administrative	129,700	Petersen Health Care Management, Inc.	100.00%	20,312	(109,388)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	11,998	11,998	12
13	V								13
14	Total			\$ 129,700			\$ 41,898	\$ * (87,802)	14

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

VII. RELATED PARTIES (continued)

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

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

1		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)	
15	V	20	Dues, Fees, Subs & Promotions	\$	Petersen Health Care Management, Inc.	100.00%	\$ 1,870	\$ 1,870	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	22,647	22,647	16
17	V	22	Employee Benefits & Payroll		Petersen Health Care Management, Inc.	100.00%	6,217	6,217	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	38	38	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	12	12	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	2,617	2,617	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	399	399	21
22	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	3,697	3,697	22
23	V	31	Amortization		Petersen Health Care Management, Inc.	100.00%	0		23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	180	180	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	144	144	25
26	V	34	Rent-Facility and Grounds		Petersen Health Care Management, Inc.	100.00%	1,326	1,326	26
27	V	35	Rent-Equipment & Vehicles						27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 39,147	\$ * 39,147	39

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

VII. RELATED PARTIES (continued)

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

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

1		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)	
15	V	1	Dietary	\$	Petersen Health Wellness, LLC	100.00%	\$	\$	15
16	V	2	Food		Petersen Health Wellness, LLC	100.00%			16
17	V	3	Housekeeping		Petersen Health Wellness, LLC	100.00%			17
18	V	4	Laundry		Petersen Health Wellness, LLC	100.00%			18
19	V	5	Utilities		Petersen Health Wellness, LLC	100.00%			19
20	V	6	Maintenance		Petersen Health Wellness, LLC	100.00%			20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Wellness, LLC	100.00%			21
22	V	10	Nursing and Medical Records		Petersen Health Wellness, LLC	100.00%			22
23	V	15	Mgmt. Allocation of Benefits		Petersen Health Wellness, LLC	100.00%			23
24	V	17	Administrative		Petersen Health Wellness, LLC	100.00%			24
25	V	19	Professional Services		Petersen Health Wellness, LLC	100.00%	814	814	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Wellness, LLC	100.00%			26
27	V	21	Clerical and General Office		Petersen Health Wellness, LLC	100.00%			27
28	V	22	Employee Benefits & Payroll		Petersen Health Wellness, LLC	100.00%			28
29	V	23	Inservice Training & Education		Petersen Health Wellness, LLC	100.00%			29
30	V	24	Travel and Seminar		Petersen Health Wellness, LLC	100.00%			30
31	V	25	Other Admin. Staff Transport.		Petersen Health Wellness, LLC	100.00%			31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Wellness, LLC	100.00%			32
33	V	30	Depreciation		Petersen Health Wellness, LLC	100.00%			33
34	V	31	Amortization		Petersen Health Wellness, LLC	100.00%			34
35	V	32	Interest		Petersen Health Wellness, LLC	100.00%	227	227	35
36	V	33	Real Estate Taxes		Petersen Health Wellness, LLC	100.00%			36
37	V	34	Rent-Facility and Grounds		Petersen Health Wellness, LLC	100.00%			37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Wellness, LLC	100.00%			38
39	Total			\$			\$ 1,041	\$ * 1,041	39

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

Facility Name & ID Number

Newman Rehab Health Care Ctr

0053116

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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			Aledo Health Care Center	Aledo	Petersen Companies, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syste	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Management	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Busin	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Lessor	13
14			Decatur Rehab & Health Care Center	Decatur	Midwest Health Opera	Peoria	Mgmt/Bookkeeping	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	15
16			Eastview Terrace	Sullivan	Petersen Roseville, LL	Roseville	Lessor	16
17			El Paso Health Care Center	El Paso	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Health and W	Peoria	Mgmt/Bookkeeping	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen 24, LLC	Peoria	Hospitality	20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number

Newman Rehab Health Care Ctr

0053116

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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			Mason Point	Sullivan				1
2			McLeansboro Rehab & Health Care Center	McLeansboro				2
3			Mt. Vernon Health Care Center	Mt. Vernon				3
4			Newman Rehab & Health Care Center	Newman				4
5			Nokomis Rehab & Health Care Center	Nokomis				5
6			North Aurora Care Center	North Aurora				6
7			Palm Terrace of Mattoon	Mattoon				7
8			Piper City Rehab & Living Center	Piper City				8
9			Pleasant View Rehab & Health Care Center	Morrison				9
10			Polo Rehabilitation & Health Care Center	Polo				10
11			Prairie City Rehab & Health Care Center	Prairie City				11
12			Robings Manor Nursing Home	Brighton				12
13			Rochelle Gardens	Rochelle				13
14			Rochelle Rehab & Health Care Center	Rochelle				14
15			Rock Falls Rehab & Health Care Center	Rock Falls				15
16			Arrow Wood Independent Living	Rock Falls				16
17			Roseville Rehab and Health Care Center	Roseville				17
18			Rosiclare Rehab & Health Care Center	Rosiclare				18
19			Royal Oaks Care Center	Kewanee				19
20			Sandwich Rehab & Health Care Center	Sandwich				20
21			Iron Wood Independent Living	Sandwich				21
22			Shawnee Rose Care Center	Harrisburg				22
23			Shelbyville Rehab & Health Care Center	Shelbyville				23
24			South Elgin Rehab & Health Care Center	South Elgin				24
25			Sullivan Health Care Center	Sullivan				25
26			Sunset Manor Nursing Home	Canton				26
27			Swansea Rehab & Health Care	Swansea				27
28			Timbercreek Rehab & Health Center	Pekin				28
29			Toulon Health Care Center	Toulon				29
30			Tuscola Health Care Center	Tuscola				30

Facility Name & ID Number

Newman Rehab Health Care Ctr

0053116

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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			Twin Lakes Rehab & Health Care Center	Paris				1
2			Vandalia Rehab & Health Care Center	Vandalia				2
3			Watseka Health Care Center	Watseka				3
4			Westside Rehab & Care Center	West Frankfort				4
5			Whispering Oaks	Rosiclare				5
6			White Oak Rehab & Health Care Center	Mt. Vernon				6
7			Willow Rose Rehab & Health Care Center	Jerseyville				7
8			Sheldon Health Care Center	Sheldon				8
9			Tuscola Health Care Center	Tuscola				9
10			Effingham Health Care Center	Effingham				10
11			Collinsville Health Care Center	Collinsville				11
12			Ozark Rehab & Health Care Center	Osage Beach, MO				12
13			Tarkio Rehab & Health Care Center	Tarkio, MO				13
14			Shangri-la Rehab & Living Center	Blue Springs, MO				14
15			Prairie Rose Care Center	Pana				15
16			Illini Heritage Rehab & Health Center	Champaign				16
17			Courtyard Estates of Kewanee	Kewanee				17
18			Courtyard Estates of Bradford	Bradford				18
19			Courtyard Estates of Galva	Galva				19
20			Courtyard Estates of Walcott	Walcott				20
21			Courtyard Village of Kewanee	Kewanee				21
22			Lakewood Village	Charleston				22
23			Courtyard Estates of Monmouth	Monmouth				23
24			Riverview Estates	Havana				24
25			Simple Blessings	Casey				25
26			Courtyard Estates of Bushnell	Bushnell				26
27			Courtyard Estates of Canton	Canton				27
28			Legacy Estates of Monmouth	Monmouth				28
29			Courtyard Estates of Sullivan	Sullivan				29
30			Courtyard Estates of Peoria	Peoria				30

Facility Name & ID Number

Newman Rehab Health Care Ctr

0053116

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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			Cornerstone Health and Rehabilitation	Peoria				1
2			Rock River Gardens	Sterling				2
3			Sauk Valley Senior Living & Rehabilitation	Rock Falls				3
4			Courtyard Estates of Farmington	Farmington				4
5			Courtyard Estates of Knoxville	Knoxville				5
6			Betty's Garden	Kewanee				6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Newman Rehab Health Care Ctr # 0053116 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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									\$		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								TOTAL	\$		13

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

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

Facility Name & ID Number Newman Rehab Health Care Ctr# 0053116

Report Period Beginning:

1/1/2020Ending: 2/31/2020

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

Petersen Health Care Management, Inc.

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line	Item	(i.e.,Days, Direct Cost, Square Feet)	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference				Allocated Among	Allocated	in Column 6			
1	1	Dietary	Resident Days	75	\$ 341,562	\$ 398,718	13,717	\$ 3,652	1
2	2	Food	Resident Days	75	0	0	13,717	0	2
3	3	Housekeeping	Resident Days	75	6,607	3,056	13,717	71	3
4	5	Utilities	Resident Days	75	23,320	0	13,717	249	4
5	6	Maintenance	Resident Days	75	205,132	187,746	13,717	2,194	5
6	7	Mgmt. Allocation of Benefits	Resident Days	75	0	0	13,717	0	6
7	9	Medical Director	Resident Days	75	0	0	13,717	0	7
8	10	Nursing and Medical Records	Resident Days	75	320,057	736,064	13,717	3,422	8
9	10A	Therapy	Resident Days	75	0	0	13,717	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	75	0	0	13,717	0	10
11	17	Administrative	Resident Days	75	1,899,565	7,673,667	13,717	20,312	11
12	19	Professional Services	Resident Days	75	1,122,028	0	13,717	11,998	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	75	174,863	0	13,717	1,870	13
14	21	Clerical and General Office	Resident Days	75	2,117,880	2,195,755	13,717	22,647	14
15	22	Employee Benefits and Payroll Ta	Resident Days	75	581,393	0	13,717	6,217	15
16	23	Inservice Training & Education	Resident Days	75	3,513	0	13,717	38	16
17	24	Travel and Seminar	Resident Days	75	1,094	0	13,717	12	17
18	25	Other Admin. Staff Transport.	Resident Days	75	244,700	0	13,717	2,617	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	75	37,297	0	13,717	399	19
20	30	Depreciation	Resident Days	75	345,756	0	13,717	3,697	20
21	31	Amortization	Resident Days	75	0	0	13,717	0	21
22	32	Interest	Resident Days	75	16,842	0	13,717	180	22
23	33	Real Estate Taxes	Resident Days	75	13,451	0	13,717	144	23
24	35	Rent-Equipment & Vehicles	Resident Days	75	124,017	0	13,717	1,326	24
25	TOTALS				\$ 7,579,077	\$ 11,195,006		\$ 81,045	25

Facility Name & ID Number Newman Rehab Health Care Ctr# 0053116

Report Period Beginning:

1/1/2020Ending: 2/31/2020

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

Petersen Health Wellness, LLC

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309)691-8113

Fax Number

(309)691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	65,205	8	\$	\$	13,717	\$	1
2	2	Food	Resident Days	65,205	8			13,717		2
3	3	Housekeeping	Resident Days	65,205	8			13,717		3
4	4	Laundry	Resident Days	65,205	8			13,717		4
5	5	Utilities	Resident Days	65,205	8			13,717		5
6	6	Maintenance	Resident Days	65,205	8			13,717		6
7	7	Mgmt. Allocation of Benefits	Resident Days	65,205	8			13,717		7
8	10	Nursing and Medical Records	Resident Days	65,205	8			13,717		8
9	15	Mgmt. Allocation of Benefits	Resident Days	65,205	8			13,717		9
10	17	Administrative	Resident Days	65,205	8			13,717		10
11	19	Professional Services	Resident Days	65,205	8	3,870		13,717	814	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	65,205	8			13,717		12
13	21	Clerical and General Office	Resident Days	65,205	8			13,717		13
14	22	Employee Benefits & Payroll	Resident Days	65,205	8			13,717		14
15	23	Inservice Training & Education	Resident Days	65,205	8			13,717		15
16	24	Travel and Seminar	Resident Days	65,205	8			13,717		16
17	25	Other Admin. Staff Transport.	Resident Days	65,205	8			13,717		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	65,205	8			13,717		18
19	30	Depreciation	Resident Days	65,205	8			13,717		19
20	31	Amortization	Resident Days	65,205	8			13,717		20
21	32	Interest	Resident Days	65,205	8	1,079		13,717	227	21
22	33	Real Estate Taxes	Resident Days	65,205	8			13,717		22
23	34	Rent-Facility and Grounds	Resident Days	65,205	8			13,717		23
24	35	Rent-Equipment & Vehicles	Resident Days	65,205	8			13,717		24
25	TOTALS					\$ 4,949	\$		\$ 1,041	25

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			X				\$		\$			\$	1	
2													2	
3													3	
4													4	
5													5	
	Working Capital													
6													6	
7													7	
8													8	
9	TOTAL Facility Related						\$		\$			\$	9	
	B. Non-Facility Related*													
10								Interest Income Offset				(9)	10	
11								Home Office Allocation-PHCM				180	11	
12								Home Office Allocation-PHW				227	12	
13													13	
14	TOTAL Non-Facility Related						\$		\$			\$	398	14
15	TOTALS (line 9+line14)						\$		\$			\$	398	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # N/A

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2019 report.				\$	23,568 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.)				\$	30,874 2
3. Under or (over) accrual (line 2 minus line 1).				\$	7,306 3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	31,800 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.)			Home Office Allocation	\$	144 6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	39,250 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2015	<u>19,927</u>	8		
	2016	<u>30,445</u>	9		
	2017	<u>22,377</u>	10		
	2018	<u>22,882</u>	11		
	2019	<u>30,874</u>	12		
<u>Accrual based on prior year tax bill.</u>					

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2019	\$	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.

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Newman Rehab Health Care Ctr COUNTY Douglas

FACILITY IDPH LICENSE NUMBER 0053116

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

TELEPHONE (309)689-5850 FAX #: (309)691-8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 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 2019.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 07-06-31-400-012	Long-Term Care Facility	\$ 30,873.64	\$ 30,873.64
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 30,873.64	\$ 30,873.64

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 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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.

A. Square Feet: 20,206

B. General Construction Type: Exterior Brick Frame Protected Number of Stories 1

C. Does the Operating Entity?

☒ (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?

☒ (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).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	20,206	2005	\$	1
2					2
3	TOTALS	20,206		\$	3

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	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Sidewalks		2006		5,535		8			5,535
10	2 Rooftop A/C		2006		11,726		5			11,726
11	Roof		2007		43,864		20	2,193	2,193	29,606
12	Water Heater		2007		25,462		10			25,462
13	Rooftop Unit		2011		7,350		15	490	490	4,655
14	Rooftop Unit		2011		6,925		15	462	462	4,389
15	Sand Filter		2012		5,000		7			5,000
16	Roof Replacement		2013		38,675		25	1,548	1,548	11,610
17	Nurses Station		2013		6,947		15	464	464	3,480
18	Flooring for Bathroom		2013		11,775		15	786	786	5,090
19	Water Heater		2014		6,029		7	862	862	5,603
20	Carpeting Replacement in Hallway and Main Level		2014		12,855		15	857	857	5,571
21	Compressor Repair		2014		4,033		7	576	576	3,744
22	Concrete Repair		2014		2,650		7	378	378	2,079
23	A/C Condenser Units		2014		5,625		15	375	375	2,438
24	Nurses Station		2015		19,150		15	1,278	1,278	7,029
25	A/C Condenser Units		2016		9,000		15	600	600	1,800
26	Furnace		2019		8,893		15	592	592	888
27	Air Conditioner		2019		8,893		15	592	592	888
28	Sewer Line Repair		2019		10,676		7	1,526	1,526	2,289
29	Flooring for Hallways		2020		7,694		15	245	245	245
30										30
31										31
32										32
33										33
34										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 Newman Rehab Health Care Ctr

0053116

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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

1	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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57			369			(369)		57
58			13,464			(13,464)		58
59								59
60								60
61		6,935			166	166		61
62		696			44	44		62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70		\$ 266,388	\$ 13,833		\$ 14,034	\$ 201	\$ 139,127	70

**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	\$109,737	\$12,145	\$11,395	\$ (750)	5-10 yrs.	\$68,102	71
72	Current Year Purchases	3,435	410	246	(164)	7 yrs.	246	72
73	Fully Depreciated Assets	20,892					20,892	73
74	Home Office Allocation			3,487	3,487			74
75	TOTALS	\$134,064	\$12,555	\$15,128	\$2,573		\$89,240	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

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)	\$400,452	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$26,388	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$29,162	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$2,774	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$228,367	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88	N/A				88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Springwood Associates Limited Partnership
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:		60	12/1/1992	\$223,823	10	N/A	3
4	Additions							4
5								5
6								6
7	TOTAL		60		\$223,823			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: *

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: \$12,699 Description: See Attached Schedule 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			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
Beginning12/1/2018
Ending11/30/2028
11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending	Annual Rent
12. /2021	\$222,823
13. /2022	\$222,823
14. /2023	\$222,823

* 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.

Newman Rehab Health Care Ctr
0053116
Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 14A

XII. Rental Costs
 B. Equipment
 16. Description of rental amount for movable equipment

Medical Equipment	\$	2,883
Dishwasher		701
Copier		7,789
Home Office Allocation		<u>1,326</u>
		<u><u>12,699</u></u>

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

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		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)	\$			

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.

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	10A(3)	hrs	\$	3,699	\$ 55,492	\$	3,699	\$ 55,492	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,002	15,024		1,002	15,024	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		4,637	69,558		4,637	69,558	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				20,069		20,069	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	9,338	\$ 140,074	\$ 20,069	9,338	\$ 160,143	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.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 499,455	\$ 499,455	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 105,856)	1,810,473	1,810,473	3
4	Supply Inventory (priced at Cost)	7,621	7,621	4
5	Short-Term Investments			5
6	Prepaid Insurance	18,848	18,848	6
7	Other Prepaid Expenses	1,450	1,450	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Security Deposit	42,751	42,751	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,380,598	\$ 2,380,598	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	5,535		13
14	Buildings, at Historical Cost		6,935	14
15	Leasehold Improvements, at Historical Cost	252,892	259,453	15
16	Equipment, at Historical Cost	134,064	134,064	16
17	Accumulated Depreciation (book methods)	(246,533)	(228,367)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 145,958	\$ 172,085	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,526,556	\$ 2,552,683	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 518,891	\$ 518,891	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	53,494	53,494	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	31,800	31,800	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	57,752	57,752	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 661,937	\$ 661,937	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44	Loan Payable-MCAD Adv. Payment	1,000,000	1,000,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,000,000	\$ 1,000,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,661,937	\$ 1,661,937	46
47	TOTAL EQUITY(page 18, line 24)	\$ 864,619	\$ 890,746	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,526,556	\$ 2,552,683	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,065,888	1
2	Restatements (describe):		2
3	Adjustments Made After Cost Reports Were Filed	(439,064)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 626,824	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	237,795	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)	\$ 237,795	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)	\$ 864,619	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Newman Rehab Health Care Ctr

0053116

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

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	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 2,624,063	1
2	Discounts and Allowances for all Levels	(343,013)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,281,050	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	268,253	6
7	Oxygen	(173)	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 268,080	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	5,090	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	28,437	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	6,056	20
21	Other Medical Services	1,484	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 41,067	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	9	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 9	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	1,585	28
28a	<u>Miscellaneous and COVID Stimulus Revenue</u>	162,059	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 163,644	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,753,850	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	481,832	31
32	Health Care	1,134,599	32
33	General Administration	437,161	33
	B. Capital Expense		
34	Ownership	300,690	34
	C. Ancillary Expense		
35	Special Cost Centers	52,089	35
36	Provider Participation Fee	109,684	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,516,055	40
41	Income before Income Taxes (line 30 minus line 40)**	237,795	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 237,795	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,335,840	44
45	Private Pay - Net Inpatient Revenue	703,895	45
46	Medicare - Net Inpatient Revenue	206,148	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	35,167	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,281,050	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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.

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	894	945	\$ 28,779	\$ 30.45	1
2	Assistant Director of Nursing					2
3	Registered Nurses	1,120	1,183	33,818	28.59	3
4	Licensed Practical Nurses	6,368	6,523	155,339	23.81	4
5	CNAs & Orderlies	24,557	25,128	369,953	14.72	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,962	2,095	31,590	15.08	9
10	Activity Assistants					10
11	Social Service Workers	2,080	2,080	36,114	17.36	11
12	Dietician					12
13	Food Service Supervisor	1,948	2,060	28,198	13.69	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,484	9,661	96,800	10.02	15
16	Dishwashers					16
17	Maintenance Workers	1,864	1,872	35,256	18.83	17
18	Housekeepers	8,393	8,931	99,788	11.17	18
19	Laundry					19
20	Administrator	2,041	2,080	68,004	32.69	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,602	1,634	28,921	17.70	23
24	Clerical					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	226	226	3,600	15.93	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Page 20A</u>	3,475	3,514	71,659	20.39	33
34	TOTAL (lines 1 - 33)	66,014	67,932	\$ 1,087,819 *	\$ 16.01	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		\$		35
36	Medical Director	Monthly	18,000	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,168	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	2	116	L10, C3	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Telehealth</u>	3	175	L10, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	5	\$ 22,459		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	4,190	\$ 141,349	L10,C3	50
51	Licensed Practical Nurses	1,562	43,740	L10,C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	5,752	\$ 185,089		53

Newman Rehab Health Care Ctr
0053116
Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 20A

XVIII. Staffing and Salary Costs

			Reporting Period Total	Average
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Salaries, Wages	Hourly Wage
Care Plan Coordinator	1,256	1,256	37,931	30.20
Transportation	1,117	1,123	14,942	13.31
Restorative Aides	1,102	1,135	18,786	16.55
TOTAL	3,475	3,514	71,659	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	% Ownership	Amount
Cindy Crable	Administrator	0	\$ 24,454
Kelly Clark	Administrator	0	43,550
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 68,004
B. Administrative - Other			
Description			Amount
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 129,700
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 129,700
C. Professional Services			
Vendor/Payee	Type		Amount
Ability Network	Computer Services		\$ 7,485
Allscripts	Computer Services		1,829
Frontier	Computer Services		1,593
Wells Fargo Bank	Financial Records Fee		86
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 10,993
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 14,529
Unemployment Compensation Insurance			13,792
FICA Taxes			76,452
Employee Health Insurance			1,215
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Relations			226
Home Office Allocation			6,217
Employee Retirement			427
Administrator Benefits			13,596
TOTAL (agree to Schedule V, line 22, col.8)			\$ 126,454
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
N/A			
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 3,980
Advertising: Employee Recruitment			413
Health Care Worker Background Check (Indicate # of checks performed 5)			
Patient Background Checks 17			510
Miscellaneous Licenses & Permits			958
Miscellaneous Dues & Subscriptions			239
Home Office Allocation			1,870
Less: Public Relations Expense			(150)
Non-allowable advertising ()			
Yellow page advertising ()			
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 7,820
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			
Home Office Allocation			12
Entertainment Expense ()			
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$ 12

*** Attach copy of IMRF notifications**

****See instructions.**

Newman Rehab Health Care Ctr

0053116

Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		10,993

Home Office Allocation

Baker Tilly Virchow Krause LLP	Legal	211
Duane Morris	Legal	295
Lexis Nexis	Legal	6
Livingston, Barger, Brant, Schroeder	Legal	11
Miller, Hall, Triggs	Legal	36
Miscellaneous	Legal	14
SB2	Legal	109
SmithAmundsen LLC	Legal	675
Sorling Northrup	Legal	192
Illinois Secretary of Sate	Legal	221
CliftonLarsonAllen	Accounting	839
Ginoli & Co.	Accounting	1,192
Ability Network	Computer Services	2,153
Allscripts	Computer Services	340
AOD Matrix Care	Computer Services	3,781
AT&T	Computer Services	4
ATS	Computer Services	206
CCH	Computer Services	12
Charter Communications	Computer Services	19
Citrix Systems	Computer Services	64
Comcast	Computer Services	22
ITSavvy	Computer Services	100
Kemper Technology	Computer Services	491
Miscellaneous	Computer Services	95
Pearl Technology	Computer Services	89
Stratus Networks	Computer Services	390
TR Professional	Computer Services	8
David Budde	Other Prof Fees	9
DJ Howard and Associates	Other Prof Fees	16
Getzler Henrich & Associates	Other Prof Fees	67
LRI Consulting Services	Other Prof Fees	65
McQuellon Consulting	Other Prof Fees	41
Miscellaneous	Other Prof Fees	79
Optimizer	Other Prof Fees	35
Registered Agent Solutions	Other Prof Fees	19
RSM McGladrey	Other Prof Fees	214
SB2	Other Prof Fees	273
Sedgwick CMS	Other Prof Fees	368
Tarver Program Consultants	Other Prof Fees	51

Total (agree to Schedule V, line 19, column 8)	<u><u>23,805</u></u>
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Newman Rehab Health Care Ctr
0053116
Period Beginning 1/1/2020
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Schedule 21B

25. Administrative and Staff Transportation

Gas	\$ 1,591
Auto Repairs	2,581
Mileage-Travel	198
Home Office Allocation	<u>2,617</u>
	<u><u>6,987</u></u>

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No

(2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. _____

(3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? 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? 7 yrs.

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 18,619 Line 10

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 109,684
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. \$ 5,090

(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? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 1,585
c. What percent of all travel expense relates to transportation of nurses and patients? 100
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____

(17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli and Company

(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. No
Attach invoices and a summary of services for all architect and appraisal fees.