

		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>0012765</u>			II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																															
Facility Name: <u>Pinecrest Manor</u>			I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>7/1/2019</u> to <u>6/30/2020</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>414 S Wesley Avenue</u> <u>Mount Morris</u> <u>61054</u>																																																		
Number City Zip Code																																																		
County: <u>Ogle</u>																																																		
Telephone Number: <u>(815) 734-4103</u> Fax # <u>(815) 734-7131</u>																																																		
HFS ID Number: _____			<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) _____</td></tr><tr><td>(Firm Name & Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500 Schaumburg, IL 60173</u></td></tr><tr><td>(Telephone) <u>(847) 517-7070</u> Fax # (847)<u>517-7067</u></td></tr></table>			Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____	Paid Preparer	(Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500 Schaumburg, IL 60173</u>	(Telephone) <u>(847) 517-7070</u> Fax # (847) <u>517-7067</u>																																			
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	(Telephone) <u>(847) 517-7070</u> Fax # (847) <u>517-7067</u>																																																	
Date of Initial License for Current Owners: <u>6/27/1963</u>																																																		
Type of Ownership:																																																		
<table><tr><td>☒</td><td>VOLUNTARY, NON-PROFIT</td><td>☐</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☒</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code <u>501(c)(3)</u></td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☐</td><td>"Sub-S" Corp.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Limited Liability Co.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☐</td><td>Other _____</td><td colspan="2"></td></tr></table>			☒	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL	☒	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code <u>501(c)(3)</u>		☐	Corporation	☐	Other _____			☐	"Sub-S" Corp.	_____				☐	Limited Liability Co.	_____				☐	Trust					☐	Other _____		
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		☐	Trust																																															
		☐	Other _____																																															
In the event there are further questions about this report, please contact:			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																																															
Name: <u>Amanda Springborn</u>																																																		
Telephone Number: <u>(314) 925-3838</u> Email Address: _____																																																		

Facility Name & ID Number Pinecrest Manor

0012765 Report Period Beginning: 7/1/2019 Ending: 6/30/2020

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	<u>57</u>	Skilled (SNF)	<u>57</u>	<u>20,862</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>68</u>	Intermediate (ICF)	<u>68</u>	<u>24,888</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>125</u>	TOTALS	<u>125</u>	<u>45,750</u>	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	<u>5,416</u>	<u>6,350</u>	<u>3,468</u>	<u>15,234</u>	8
9	SNF/PED					9
10	ICF	<u>7,382</u>	<u>16,052</u>		<u>23,434</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>12,798</u>	<u>22,402</u>	<u>3,468</u>	<u>38,668</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.52%

D. How many bed reserve days during this year were paid by the Department?

None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

☒

NO

☐

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☒

NO

☐

I. On what date did you start providing long term care at this location?

Date started

6/27/63

J. Was the facility purchased or leased after January 1, 1978?

YES

☐

Date

NO

☒

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number

of beds certified

57

and days of care provided

2,554

Medicare Intermediary

National Government Services

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year?

YES

☒

NO

☐

Tax Year:

6/30/2020

Fiscal Year:

6/30/2020

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

Facility Name & ID Number Pinecrest Manor # 0012765 Report Period Beginning: 7/1/2019 Ending: 6/30/2020

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	566,402	34,424	33,552	634,378		634,378	(50,056)	584,322			1
2	Food Purchase		433,171		433,171		433,171	(168,646)	264,525			2
3	Housekeeping	335,313	22,494	40,924	398,731		398,731	(101,146)	297,585			3
4	Laundry	172,424	16,893	-	189,317		189,317		189,317			4
5	Heat and Other Utilities			298,124	298,124		298,124		298,124			5
6	Maintenance	327,355	10,278	99,433	437,066		437,066	(102,158)	334,908			6
7	Other (specify):*	-	-	-								7
8	TOTAL General Services	1,401,494	517,260	472,033	2,390,787		2,390,787	(422,006)	1,968,781			8
	B. Health Care and Programs											
9	Medical Director	-	-	18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	4,102,319	151,654	21,905	4,275,878	21,203	4,297,081		4,297,081			10
10a	Therapy	-	-	-								10a
11	Activities	172,757	5,426	750	178,933		178,933		178,933			11
12	Social Services	179,934	157	625	180,716		180,716		180,716			12
13	CNA Training	-	-	-								13
14	Program Transportation	-	-	-								14
15	Other (specify):*	-	-	-								15
16	TOTAL Health Care and Programs	4,455,010	157,237	41,280	4,653,527	21,203	4,674,730		4,674,730			16
	C. General Administration											
17	Administrative	-	-	-				88,994	88,994			17
18	Directors Fees			-								18
19	Professional Services			258,303	258,303	(22,647)	235,656	(2,576)	233,080			19
20	Dues, Fees, Subscriptions & Promotions			18,977	18,977		18,977	(597)	18,380			20
21	Clerical & General Office Expenses	595,296	75,199	79,751	750,246		750,246	(128,600)	621,646			21
22	Employee Benefits & Payroll Taxes			1,330,125	1,330,125		1,330,125	(83,252)	1,246,873			22
23	Inservice Training & Education			-		5,027	5,027	0	5,027			23
24	Travel and Seminar			8,482	8,482	(5,027)	3,455	(0)	3,455			24
25	Other Admin. Staff Transportation		-	6,921	6,921		6,921		6,921			25
26	Insurance-Prop.Liab.Malpractice			135,437	135,437		135,437		135,437			26
27	Other (specify):*			-								27
28	TOTAL General Administration	595,296	75,199	1,837,996	2,508,491	(22,647)	2,485,844	(126,031)	2,359,813			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,451,800	749,696	2,351,309	9,552,805	(1,444)	9,551,361	(548,037)	9,003,324			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			347,811	347,811		347,811	86,787	434,598			30
31	Amortization of Pre-Op. & Org.			-								31
32	Interest			150,277	150,277		150,277	(74)	150,203			32
33	Real Estate Taxes			-								33
34	Rent-Facility & Grounds			-								34
35	Rent-Equipment & Vehicles			-								35
36	Other (specify):*			-								36
37	TOTAL Ownership			498,088	498,088		498,088	86,713	584,801			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-								38
39	Ancillary Service Centers	-	209,292	560,900	770,192	1,444	771,636		771,636			39
40	Barber and Beauty Shops	-	-	27,810	27,810		27,810		27,810			40
41	Coffee and Gift Shops	-	-	-								41
42	Provider Participation Fee			266,841	266,841		266,841		266,841			42
43	Other (specify):* Non-Allowable Cos	144,555	2,869	756,841	904,265		904,265	(904,265)				43
44	TOTAL Special Cost Centers	144,555	212,161	1,612,392	1,969,108	1,444	1,970,552	(904,265)	1,066,287			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,596,355	961,857	4,461,789	12,020,001		12,020,001	(1,365,589)	10,654,412			45

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

	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	(33,323)	2		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	86,787	30		9
10	Interest and Other Investment Income	(74)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,576)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(691,412)	43		24
25	Fund Raising, Advertising and Promotional	(9,028)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See PG5A	(153,163)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (802,789)		\$	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)	(562,800)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (562,800)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,365,589)		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

Pinecrest Manor

ID#	0012765
Report Period Beginning:	7/1/2019
Ending:	6/30/2020

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset vending Income	\$ (5,152)	2	1
2	Offset miscellaneous Income	(4,649)	21	2
3	Disallow development salary	(56,403)	43	3
4	Disallow development consultant	(513)	43	4
5	Disallow development general exp	(384)	43	5
6	Disallow development events	(827)	43	6
7	Disallow development postage	(813)	43	7
8	Disallow development office supplies	(845)	43	8
9	Disallow cable tv expense	(36,119)	43	9
10	Disallow Medicare EKG - Part A	(80)	43	10
11	Disallow Medicare Lab - Part A	(10,372)	43	11
12	Disallow Medicare X-Ray - Part A	(3,669)	43	12
13	Disallow development conference/education	(523)	43	13
14	Disallow development travel expense	(588)	43	14
15	Disallow development service contracts	(2,668)	43	15
16	Disallow marketing/public relations cost	(1,618)	43	16
17	Disallow general expense	(71)	43	17
18	Disallow Lobbying Expense	(597)	20	18
19	Disallow X-Ray - Part B	(180)	43	19
20	Disallow marketing salaries	(27,092)	43	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(153,163)		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.

1OWNERS		2RELATED NURSING HOMES		3OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Brethren Home	100%	N/A		Pinecrest Village	Mt. Morris, IL	Retirement
						Community
				Pinecrest	Mt. Morris, IL	Fund Raising
				Foundation		Foundation
				Pinecrest Grove	Mt. Morris, IL	Independent
						Living

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.

1Schedule V		2Line	3Cost Per General LedgerItem	4Amount	5Cost to Related OrganizationName of Related Organization	6Percent of Ownership	7Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary Salary	\$ 50,056	Pinecrest Village	**	\$	(50,056)	1
2	V	2	Food	130,171	Pinecrest Village	**		(130,171)	2
3	V	3	Housekeeping Salary	101,146	Pinecrest Village	**		(101,146)	3
4	V	6	Maintenance Salary	90,475	Pinecrest Village	**		(90,475)	4
5	V	21	Clerical & General Office-Salary	34,957	Pinecrest Village	**		(34,957)	5
6	V	22	Employee benefits & payroll taxes	77,995	Pinecrest Village	**		(77,995)	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V				** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors				12
13	V								13
14	Total			\$ 484,800			\$	* (484,800)	14

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

Facility Name & ID Number Pinecrest Manor# 0012765Report Period Beginning: 7/1/2019Ending: 6/30/2020

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	6 Maintenance	\$ 11,683	Pinecrest Grove	**	\$	\$ (11,683)	15
16	V	43 Marketing Wages	61,060	Pinecrest Grove	**		(61,060)	16
17	V	22 Employee Benefits	5,257	Pinecrest Grove	**		(5,257)	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V			** Pinecrest Manor, Pinecrest Village & Pinecrest Grove				34
35	V			share a common Board of Directors				35
36	V							36
37	V							37
38	V							38
39	Total		\$ 78,000			\$ 0	\$ * (78,000)	39

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

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	Andrew Welp	President						1
2	Gary Henderson	Vice-President						2
3	Dianne Swingel	Secretary						3
4	Neil Brinkmeier	Director						4
5	Patrice Nightingale	Director						5
6	Roger Anna	Director						6
7	Beverly Binkley	Director						7
8	Patricia Ball	Director						8
9	Kurt Zuck	Director						9
10	Brenda Nevenhoven	Director						10
11	Dr. Ed Baker	Director						11
12	Gary Melvin	Director						12
13	Mike Anderson	Director						13
14	Gerald (Jerry) Kinsley	Director						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 Pinecrest Manor # 0012765 Report Period Beginning: 7/1/2019 Ending: 6/30/2020

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		See Page 6- Supp for Listing of Board of Directors									3
4											4
5		Note: No members of the Board provide services to the facility, nor do they have									5
6		financial interest in businesses that do business with, or provide services to the facility.									6
7											7
8		No member of the Board received any compensation from this or any other nursing									8
9		home.									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 Pinecrest Manor# 0012765 Report Period Beginning: 7/1/2019 Ending: 5/30/2020

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

N/A

Street Address

City / State / Zip Code

Phone Number

()

Fax Number

()

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3		N/A								3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

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	JP Morgan Chase		X	Bond Issue	Interest Only	6/17/00	\$ 5,200,000	\$ 3,319,249	6/27/2027	LI +.0050	\$ 141,024	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Midland States Bank		X	Line of Credit	Interest Only	10/30/2016	200,000	44,690	10/29/2018	Variable	9,253	6
7	Midland States Bank/SBA		X	PPP Loan	55,698.46	4/14/2020	989,720	999,720	4/14/2022	1%	-	7
8												8
9	TOTAL Facility Related				\$55,698.46		\$ 6,389,720	\$ 4,363,659			\$ 150,277	9
	B. Non-Facility Related*											
10												10
11												11
12							Interest Income Offset				(74)	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (74)	14
15	TOTALS (line 9+line14)						\$ 6,389,720	\$ 4,363,659			\$ 150,203	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$

N/A

Line #

N/A

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

(See instructions.)

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

(See instructions.)

FACILITY NAME Pinecrest Manor COUNTY Ogle

FACILITY IDPH LICENSE NUMBER 0012765

CONTACT PERSON REGARDING THIS REPORT Kim Macklin

TELEPHONE (815) 734-4103 FAX #: (815) 734-7131

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.

B. Real Estate Tax Cost Allocations

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.)

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 79,970

B. General Construction Type: Exterior Brick Frame Wood 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).

Pinecrest Village-Retirement Community

Congregate living units-48 units-60,413 square feet

Independent living units-9 units-12,079 square feet

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: 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	<u>Resident Care</u>	<u>443,048</u>	<u>1889</u>	<u>\$ 20,626</u>	<u>1</u>
2	<u>Resident Care</u>	<u>435,600</u>	<u>2020</u>	<u>75,000</u>	<u>2</u>
3	TOTALS	878,648		\$ 95,626	3

HFS 3745 (N-4-99)

IL478-2471

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/2019

Ending:

6/30/2020

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	125		1963	1963	\$ 1,248,321	\$ -	50	\$ -	\$ -	\$ 1,248,321	4
5			1964	1964	13,640	-	50	-		13,640	5
6			1965	1965	400	-	50	-		400	6
7			1963	1963	67,803	-	5-20	-		67,803	7
8			1987	1987	43,346	-	5-10	-		43,345	8
	Improvement Type**										
9	Building Improvements		1965		5,475	-	38	-		5,475	9
10	Building Improvements		1969		3,231	-	15-45	-		3,231	10
11	Building Improvements		1971		9,871	-	5-42	-		9,871	11
12	Building Improvements		1972		4,539	-	10	-		4,539	12
13	Building Improvements		1973		567	-	5	-		567	13
14	Building Improvements		1974		130,481	2,821	5-50	2,821		122,741	14
15	Building Improvements		1975		17,918	-	10-15	-		17,918	15
16	Building Improvements		1976		22,483	-	5-38	-		22,483	16
17	Building Improvements		1977		12,308	-	10	-		12,308	17
18	Building Improvements		1978		1,354	-	5-10	-		1,354	18
19	Building Improvements		1979		10,885	-	7	-		10,885	19
20	Building Improvements		1980		6,121	-	5	-		6,121	20
21	Building Improvements		1981		8,640	-	10	-		8,640	21
22	Building Improvements		1982		54,612	-	5-10	-		54,612	22
23	Building Improvements		1983		65,748	-	5-10	-		65,748	23
24	Building Improvements		1984		74,218	-	5-10	-		74,218	24
25	Building Improvements		1985		28,402	-	5-10	-		28,402	25
26	Building Improvements		1986		53,789	-	5	-		53,789	26
27	Garage		1983		11,892	-	10	-		11,892	27
28	Brethren - House		1977		19,500	-	25	-		19,500	28
29	Brethren - Renovations		1980		40,698	-	25	-		40,698	29
30	Brethren - Insulation		1981		2,149	-	10	-		2,149	30
31	Brethren - Garage		1984		10,692	-	10	-		10,692	31
32	Brethren - Bath Remodel		1986		1,296	-	5	-		1,296	32
33	Brethren - Garage Improvement		1980		2,095	-	14	-		2,095	33
34	Energy Management		1985		3,180	-	10	-		3,180	34
35	Building (28 Beds)		1999		2,780,122	69,503	40	69,503		1,468,171	35
36	Carpeting		1989		805	-	10	-		805	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 Pinecrest Manor

0012765

Report Period Beginning:

7/1/2019

Ending:

6/30/2020

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 Canopy Extension	1987	\$ 6,935	\$ -	5-10	\$ -	\$ -	\$ 6,935	37
38 Entrance Way	1987	37,500	-	25	-		37,500	38
39 Building Improvements	1991	14,073	-	5-15	-		14,073	39
40 Building Improvements	1991	10,796	-	10-15	-		10,796	40
41 Capitalized Repairs	1991	1,652	-	10	-		1,652	41
42 Building Improvements	1992	5,649	-	10-20	-		5,649	42
43 Building Improvements	1992	3,071	-	10	-		3,071	43
44 Building Improvements	1992	1,380	-	15	-		1,380	44
45 Building Improvements	1993	3,049	-	10	-		3,049	45
46 Building Improvements	1993	28,880	-	5	-		28,880	46
47 Building Improvements	1994	4,485	-	20	-		4,485	47
48 Building Improvements	1994	621	-	15	-		621	48
49 Building Improvements	1994	14,328	-	15	-		14,328	49
50 Building Improvements	1994	14,178	-	15	-		14,178	50
51 Building Improvements	1995	630	-	15	-		630	51
52 Garage Improvements	1996	2,516	-	5	-		2,516	52
53 Blacktop Resurfacing	1996	4,902	-	5	-		4,902	53
54 Blacktop Resurfacing	1997	1,805	-	5	-		1,805	54
55 Patio doors	1997	1,285	-	10	-		1,285	55
56 Water softener	1997	12,260	-	10	-		12,260	56
57 Accordion door	1997	3,295	-	10	-		3,295	57
58 Roof repairs	1997	5,162	-	10	-		5,162	58
59 Furnace repairs	1997	2,358	-	10	-		2,358	59
60 Redecorating	1998	34,716	-	10	-		34,716	60
61 Countertop & wallcovering	1998	4,167	-	5	-		4,167	61
62 Door	1998	62	-	5	-		62	62
63 Paging system	1998	2,977	-	5	-		2,977	63
64 Wiring	1998	950	-	5	-		950	64
65 Asbestos Removal	1998	79,150	-	10	-		79,150	65
66 Redecorating	1999	43,753	-	10	-		43,753	66
67 Asbestos Removal	1999	17,255	-	10	-		17,255	67
68 Pipe insulation	1999	6,625	-	10	-		6,625	68
69 Landscaping	1999	8,310	-	10	-		8,310	69
70 TOTAL (lines 4 thru 69)		\$ 5,135,356	\$ 72,324		\$ 72,324	\$ -	\$ 3,815,664	70

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/2019

Ending:

6/30/2020

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,135,356	\$ 72,324		\$ 72,324	\$	\$ 3,815,664	1
2	Signs	1999	10,583	-	5	-		10,583	2
3	Roof	1999	55,935	1,853	15	-	(1,853)	55,935	3
4	Windows	1999	20,688	692	15	-	(692)	20,688	4
5	HVAC Improvement	1999	2,000	71	15	-	(71)	2,000	5
6	Fixed Equipment	1999	80,501	-	5	-		80,501	6
7	Wing 4 addition and modernization	1999	858,673	21,467	40	21,467		456,221	7
8	Kitchen modernization	1999	602,543	15,064	40	15,064		320,809	8
9	Heating & cooling renovation	1999	1,486,082	37,152	40	37,152		789,556	9
10	Fresh air unit	1999	329,276	8,232	40	8,232		174,948	10
11	Emergency/supplemental electricity	1999	219,518	5,488	40	5,488		116,632	11
12	Security system	1999	11,190	280	40	280		6,260	12
13	Retention pond	1999	25,282	632	40	632		13,435	13
14	Sidewalks and outdoor lighting	1999	31,556	789	40	789		16,768	14
15	Additional modernization	2000	42,948	1,081	20	1,081		42,948	15
16	Flooring	2000	22,767	-	5	-		22,767	16
17	Windows	2000	10,325	263	20	263		10,325	17
18	Firewall	2000	39,232	973	20	973		39,232	18
19	Security system	2000	191	-	10	-		191	19
20	Remodeling	2000	14,848	-	5	-		14,848	20
21	Landscaping	2000	645	-	10	-		645	21
22	Additional asbestos removal	2000	1,200	-	10	-		1,200	22
23	Roofing	2000	2,884	-	10	-		2,884	23
24	Security system & fire alarm system	2000	3,631	-	10	-		3,631	24
25	Additional kitchen modernization	2000	2,756	84	20	84		2,756	25
26	Timeclock & security system	2000	3,283	-	10	-		3,283	26
27	Security and Entrance Doors	2000	24,520	-	10	-		24,520	27
28	Firewall	2000	3,436	-	10	-		3,436	28
29	Additional kitchen modernization	2000	10,361	259	10	-	(259)	10,361	29
30	HVAC	2001	2,664	-	10	-		2,664	30
31	Roofing	2001	36,573	-	15	-		36,573	31
32	Planning for modernization of rehabilitation rooms	2002	1,850	92	20	92		1,702	32
33	Memorial Project	2002	4,542	-	10	-		4,542	33
34	TOTAL (lines 1 thru 33)		\$ 9,097,839	\$ 166,796		\$ 163,921	\$ (2,875)	\$ 6,108,508	34

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/2019

Ending:

6/30/2020

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 9,097,839	\$ 166,796		\$ 163,921	\$ (2,875)	\$ 6,108,508	1
2	<u>New Roof</u>	2002	90,352		15			90,352	2
3	<u>Courtyard Pavillion</u>	2003	16,255	542	15	-	(542)	15,718	3
4	<u>Solarium</u>	2003	184,761	-	40	-		66,976	4
5	<u>Wing 7 Renovations</u>	2003	57,851	1,446	40	1,446		25,305	5
6				-		-			6
7	<u>Landscaping - Courtyard</u>	2003	56,011	1,868	30	1,868		30,822	7
8	<u>Electrical - Courtyard</u>	2003	27,003	900	30	900		14,850	8
9	<u>Plumbing - Courtyard</u>	2003	5,446	182	30	-	(182)	2,457	9
10	<u>Remodeling Solarium Courtyard</u>	2003	76,689	2,556	30	-	(2,556)	34,506	10
11	<u>Survey - Courtyard</u>	2003	2,296	76	30	76		1,254	11
12	<u>Registers - Solarium</u>	2003	3,375	-	5	-		3,375	12
13	<u>Cabinetry - Wing 7</u>	2003	741	18	40	18		297	13
14	<u>Water lines - Main bldg</u>	2003	1,919	95	10	-	(95)	1,919	14
15	<u>Dietary drain flushing system</u>	2003	726	42	10	-	(42)	726	15
16	<u>Communications system - Wing 4</u>	2003	3,729	-	10	-		3,729	16
17	<u>Kitchen modernization - Wing 7</u>	2003	414	10	40	10		165	17
18	<u>Wallcovering</u>	2003	5,980	299	10	-	(299)	5,980	18
19	<u>Code Alert installation</u>	2004	3,799	-	5	-		3,799	19
20	<u>Fire alarm renovation and upgrade</u>	2004	17,161	-	5	-		17,161	20
21	<u>Time clock upgrade</u>	2004	325	-	5	-		325	21
22				-		-			22
23	<u>Wallpaper/Drapes/Redecorating</u>	2005	6,153	308	20	308		4,774	23
24	<u>Fascia improvements</u>	2005	2,187	-	20	-		1,375	24
25	<u>Wing 6 Tub/Shower</u>	2005	9,024	-	20	-		5,650	25
26	<u>Door Strikes - Pinecrest Terrace</u>	2005	3,091	-	20	-		1,925	26
27	<u>Unitary controller</u>	2005	1,077	-	20	-		675	27
28	<u>New Floats in Sewer Ejector Pit</u>	2005	1,440	72	20	72		1,116	28
29	<u>Wing 4 - Roof Renovation</u>	2005	39,825	-	10	-		39,825	29
30	<u>Renovation - East Dining Room</u>	2005	39,599	-	20	-		24,750	30
31	<u>Replace circulating pump</u>	2005	1,463	-	20	-		925	31
32	<u>Bathing System & Electric Transfer Seat</u>	2005	9,040	-	20	-		5,625	32
33				-		-			33
34	TOTAL (lines 1 thru 33)		\$ 9,765,571	\$ 175,210		\$ 168,619	\$ (6,591)	\$ 6,514,864	34

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/2019

Ending:

6/30/2020

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,765,571	\$ 175,210		\$ 168,619	\$ (6,591)	\$ 6,514,864	1
2	West doctor's station renovation	2005	1,206	60	20	60		870	2
3	East Lounge renovation	2006	14,637	-	20	732	732	10,614	3
4	Removal of tile floor	2005	700	-	20	35	35	508	4
5	Parking lot expansion	2006	53,249	-	20	2,662	2,662	38,599	5
6	Heat lamps and timers	2006	877	-	20	44	44	638	6
7	Alarms	2006	1,830	-	20	92	92	1,334	7
8	Top jam mounted closer aluminum	2006	1,058	53	20	53		768	8
9				-		-			9
10	13 Vertech Radio VHF-160VC	2006	5,000	-	5	-		5,000	10
11	Seal Coat - Parking Lot	2006	6,101	-	5	-		6,101	11
12	Install Roof Systems - Wing 1 & 6	2006	88,180	4,409	20	4,409		59,522	12
13				-		-			13
14	Compressor	2008	7,077		10			7,077	14
15	Ejector Pump	2008	10,026		10			10,026	15
16				-		-			16
17	Employee Lounge Renovation-flooring, cabinetry and electrical	2009	8,612	430	20	430		4,945	17
18	Fire Alarm Upgrade	2009	9,850	493	20	493		5,669	18
19	Courtyard Project	2009	23,992		10			23,992	19
20	Sidewalk Egress Lighting	2009	21,975	1,099	20	1,099		12,638	20
21				-		-			21
22	Wing 5 Roof	2010	39,535	2,636	15	2,636	0	25,920	22
23	Water Heater	2011	6,895	-	10	690	690	6,497	23
24	Sprinkler System	2011	269,493	17,966	15	17,966	(0)	167,683	24
25				-		-			25
26	Canopy-Pinecrest Terrace Courtyard	2011	3,400	-	3	-		3,400	26
27	Lighting Change throughout Manor-nursing home area	2011	6,309	631	10	630	(1)	5,355	27
28	Lighting upgrade throughout Manor-nursing home area	2011	5,248	524	10	524		4,454	28
29	Sidewalk removal & replacement	2012	6,511	651	10	651		5,234	29
30	Smoke Detector	2012	2,750	-	10	275	275	2,338	30
31	Boiler Repair	2012	5,180	-	10	518	518	4,403	31
32	AC/RTU Switch and Sensor	2012	2,900	-	10	290	290	2,465	32
33				-		-			33
34	TOTAL (lines 1 thru 33)		\$ 10,368,162	\$ 204,162		\$ 202,908	\$ (1,254)	\$ 6,930,914	34

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/2019

Ending:

6/30/2020

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 10,368,162	\$ 204,162		\$ 202,908	\$ (1,254)	\$ 6,930,914	1
2	Mechanical Room-A.O. Smith BTR-275A Water Heater	2012	8,262	-	10	826	826	5,783	2
3				-		-			3
4	Drain repair & new asphalt surfacing, Manor Wesley entrance	2013	10,000		5			10,000	4
5	Annunciator for Fire Alarm System in Front office	2014	3,021	-	3	-		3,021	5
6	& Accelerator added to sprinkler system			-		-			6
7	Hot Water Project	2014	124,784	8,319	15	8,318	(1)	54,067	7
8	Terrace signal units & console alarm system	2014	5,008		5			5,008	8
9	Repair/replace heat exchange/thermostat in dining room	2014	2,577	-	15	172	172	1,118	9
10	Removal of asbestos in boiler room	2014	6,740	-	15	450	450	2,925	10
11				-		-			11
12	Water Softener in mechanical room	2014	15,004	1,500	10	1,500	0	8,252	12
13	Sewer Ejection System, Sewer Slicer throughout facility	2015	22,424	2,242	10	2,242	0	12,334	13
14				-		-			14
15	Security Camera for Surveillance	2016	4,197		3			4,197	15
16	Carrier RTU	2016	8,395	560	15	560		2,520	16
17				-		-			17
18	Emergency Electrical System	2017	22,837	4,567	20	571	(3,996)	2,284	18
19	Door Access Upgrade	2017	32,060	6,412	10	1,603	(4,809)	6,412	19
20	Electrical Work Upgrade	2017	14,016	2,803	20	350	(2,453)	1,400	20
21	Wander System Repair	2017	4,658	-	5	466	466	1,864	21
22				-		-			22
23	Building Automation System	2018	28,175	235	10	2,818	2,583	7,045	23
24	R&M: Paint & Repair 1-12, 2-19, 2-20, 4-4, 4-10,4-12,4-13,4-15	2018	6,200	-	5	1,240	1,240	3,100	24
25	R&M: Install Swing Door Operators - Welcome Center	2018	3,525	-	10	353	353	882	25
26	R&M: Install 4 tubes in boiler	2018	3,476	-	10	348	348	870	26
27				-		-			27
28	Concrete work- North entrance & South courtyard	2019	16,119	-	10	1,612	1,612	2,418	28
29	Metasys Upgrade, Bldg Automation- Mechanical Room	2019	23,776	-	10	2,378	2,378	3,567	29
30	Parking Lot - Front Entrance - Circle Drive	2019	821,418	-	10	82,142	82,142	123,213	30
31	Beauty Shop upgrade-new flooring, replace chairs for	2019	5,485	-	5	1,097	1,097	1,645	31
32	wheelchair access, wall mounted wash bowls.			-		-			32
33	Reconcile to book depreciation					-			33
34	TOTAL (lines 1 thru 33)		\$ 11,560,319	\$ 230,800		\$ 311,955	\$ 81,155	\$ 7,194,839	34

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

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 12E, Carried Forward		\$ 11,560,319	\$ 230,800		\$ 311,955	\$ 81,155	\$ 7,194,839	1
2				-		-			2
3	R&M - new annunciator panel in terrace foyer	2019	3,870	-	15	258	258	387	3
4	R&M - boiler tube replacement	2018	2,580	-	15	172	172	258	4
5	R&M - fire sprinkler work	2018	5,720	-	15	381	381	572	5
6				-		-			6
7	Bathroom cabinets & fixtures in Rooms 755 and 756	2019	3,775	-	5	378	378	377	7
8	Carpet, Chapel platform	2020	2,829	-	5	283	283	283	8
9	Flooring, Chapel	2020	9,929	-	5	993	993	993	9
10				-		-			10
11				-		-			11
12	Reconcile to book depreciation			43,783		-	(43,783)		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)		\$ 11,589,022	\$ 274,583		\$ 314,419	\$ 39,836	\$ 7,197,709	34

**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	\$ 511,978	\$ 61,343	\$ 108,627	\$ 47,284	3-15	\$ 660,692	71
72	Current Year Purchases	42,064	6,256	6,256		2-5	6,256	72
73	Fully Depreciated Assets	2,129,490					2,129,490	73
74								74
75	TOTALS	\$ 2,683,532	\$ 67,599	\$ 114,883	\$ 47,284		\$ 2,796,438	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	Long Term Care	94 Dodge Van	1994	\$ 7,355	\$ -	\$ -	\$ -	10	\$ 7,355	76
77	Long Term Care	95 GMC Safari	1995	17,994	-	-		10	17,994	77
78	Long Term Care	Ford Elkhart Coach	2007	44,766	-	-		7	44,766	78
79	See Sch 13 A			91,610	5,629	5,296	(333)	5-10	59,205	79
80	TOTALS			\$ 161,725	\$ 5,629	\$ 5,296	\$ (333)		\$ 129,320	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)	\$ 14,529,905	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 347,811	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 434,598	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 86,787	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 10,123,467	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	\$ 46,005	92
93			93
94			94
95		\$ 46,005	95

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

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

Facility Name: Pinecrest Manor
IDPH License ID Number: 0012765
Fiscal Year End: 6/30/2020

Schedule 13A

XI. Ownership Costs
Line 79 - Vehicle Depreciation

Use	Model, Make & Year	Year Acquired	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Life in Years	Accumulated Depreciation
Long Term Care	05 Dodge Neon	2008	9,765			-	5	9,765
Maintenance Support	08 Kobota Tractor	2008	28,885			-	10	28,885
Long Term Care	13 GMC Sierra Pickup	2013	26,380	2,638	2,638	-	10	17,147
Long Term Care	05 Toyota Sienna	2017	5,000	833	500	-	10	1,250
Long Term Care	2020 Chevrolet Equinox	2020	21,580	2,158	2,158	-	5	2,158
						-		
						-		
						-		
						-		
						-		
						-		
						-		
						-		
TOTAL			91,610	5,629	5,296	-		59,205

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	N/A			\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A

9. Option to Buy: ☐ YES ☒ N/A NO Terms: N/A *

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: \$ - Description: (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	N/A		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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.	/2021	\$
13.	/2022	\$
14.	/2023	\$

* 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.

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

It is the policy of this facility to only hire certified nurses aides.
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

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

- (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.

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	

- (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	39(3)	hrs	\$	3,751	\$ 218,672	\$	3,751	\$ 218,672	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		335	40,072		335	40,072	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		4,816	302,156		4,816	302,156	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				209,292		209,292	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Oxygen	39(2)					1,444		1,444	12
13	Other (specify):									13
14	TOTAL			\$	8,902	\$ 560,900	\$ 210,736	8,902	\$ 771,636	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	\$ 24,484	\$ 24,484	1
2	Cash-Patient Deposits	-	-	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 646,866)	1,299,232	1,299,232	3
4	Supply Inventory (priced at)	-	-	4
5	Short-Term Investments	-	-	5
6	Prepaid Insurance	132,970	132,970	6
7	Other Prepaid Expenses	49,167	49,167	7
8	Accounts Receivable (owners or related parties)	-	-	8
9	Other(specify):	-	-	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,505,853	\$ 1,505,853	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	-	-	11
12	Long-Term Investments	-	-	12
13	Land	95,626	95,626	13
14	Buildings, at Historical Cost	8,585,689	1,373,509	14
15	Leasehold Improvements, at Historical Cost	2,235,488	10,215,513	15
16	Equipment, at Historical Cost	2,982,290	2,845,257	16
17	Accumulated Depreciation (book methods)	(9,221,513)	(10,123,467)	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 (spe CIP	46,005	46,005	22
23	Other(specify):	-	-	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,723,585	\$ 4,452,443	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,229,438	\$ 5,958,296	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 597,306	\$ 597,306	26
27	Officer's Accounts Payable	-	-	27
28	Accounts Payable-Patient Deposits	-	-	28
29	Short-Term Notes Payable	44,690	44,690	29
30	Accrued Salaries Payable	690,042	690,042	30
31	Accrued Taxes Payable (excluding real estate taxes)	107,226	107,226	31
32	Accrued Real Estate Taxes(Sch.IX-B)	-	-	32
33	Accrued Interest Payable	-	-	33
34	Deferred Compensation	-	-	34
35	Federal and State Income Taxes	-	-	35
	Other Current Liabilities(specify):			
36	See Sch 17A	3,212,051	3,212,051	36
37		-	-	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,651,315	\$ 4,651,315	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	-	-	39
40	Mortgage Payable	-	-	40
41	Bonds Payable	4,318,969	4,318,969	41
42	Deferred Compensation	-	-	42
	Other Long-Term Liabilities(specify):			
43		-	-	43
44		-	-	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,318,969	\$ 4,318,969	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,970,284	\$ 8,970,284	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,740,846)	\$ (3,011,988)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,229,438	\$ 5,958,296	48

*(See instructions.)

Facility Name:

0012765

IDPH License ID Number:

6/30/2020

Fiscal Year End:

Schedule 17A

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

	Description	Operating	After Consolidation
20-00-2050	Credit Balances A/R	245,416	245,416
20-00-2060	Interest Payable	48,170	48,170
20-00-2090	Resident Funds Payable	17,419	17,419
20-00-2095	Intra-company Accounts Payable	2,454,134	2,454,134
20-00-2131	Employee W/h - Health	746	746
20-00-2132	Employee W/h - Dental	546	546
20-00-2134	Employee W/h - Pension 403 (b)(9)	5,166	5,166
20-00-2137	Employee W/h - S/L Dis Ins	73	73
20-00-2139	Employee W/h Wage Attach	-	-
20-00-2670	Other Lia/was provider assess	(2,074)	(2,074)
20-00-2680	Idph Bed Tax accrual	(37,106)	(37,106)
RSM 20-00-2	Deferred Revenue, CARES Act Prov	479,561	479,561
Total - Line 36		3,212,051	3,212,051
		-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,484,722)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,484,722)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,256,124)	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)	\$ (1,256,124)	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)	\$ (2,740,846)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Pinecrest Manor**# **0012765**Report Period Beginning: **7/1/2019**

Ending:

6/30/2020**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	\$ 11,204,576	1
2	Discounts and Allowances for all Levels	(2,440,307)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,764,269	3
	B. Ancillary Revenue		
4	Day Care	-	4
5	Other Care for Outpatients	-	5
6	Therapy	1,017,662	6
7	Oxygen	-	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,017,662	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	27,622	13
14	Non-Patient Meals	-	14
15	Telephone, Television and Radio	-	15
16	Rental of Facility Space	-	16
17	Sale of Drugs	176,434	17
18	Sale of Supplies to Non-Patients	-	18
19	Laboratory	1,460	19
20	Radiology and X-Ray	2,130	20
21	Other Medical Services	97,777	21
22	Laundry	-	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 305,423	23
	D. Non-Operating Revenue		
24	Contributions	-	24
25	Interest and Other Investment Income***	74	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 74	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Schedule 19A	676,449	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 676,449	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,763,877	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,390,787	31
32	Health Care	4,653,527	32
33	General Administration	2,508,491	33
	B. Capital Expense		
34	Ownership	498,088	34
	C. Ancillary Expense		
35	Special Cost Centers	1,702,267	35
36	Provider Participation Fee	266,841	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,020,001	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,256,124)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,256,124)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,667,190	44
45	Private Pay - Net Inpatient Revenue	6,437,507	45
46	Medicare - Net Inpatient Revenue	659,572	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,764,269	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

^Entity is a cash basis taxpayer.

Facility Name: Pinecrest Manor
IDPH License ID Number: 0012765
Fiscal Year End: 6/30/2020

Schedule 19A

XVII. Income Statement

Line 28 Other Revenue (specify):

Description	Amount
Dietary Income	33,323
Vending Income FY 2015	5,152
Miscellaneous Income	4,649
Finance Charges	1,170
Other Income CARES	69,325
Pinecrest Village Management Fee	484,800
Pinecrest Village Addtl Services	30
Pinecrest Grove Management Fee	78,000
Total - Line 28	676,449
	-

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	2,037	2,080	\$ 87,262	\$ 41.95	1
2	Assistant Director of Nursing	1,507	2,080	64,591	31.05	2
3	Registered Nurses	24,921	26,596	1,086,050	40.84	3
4	Licensed Practical Nurses	21,924	23,840	531,062	22.28	4
5	CNAs & Orderlies	99,745	109,691	2,021,300	18.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,771	9,792	172,757	17.64	10
11	Social Service Workers	6,556	7,386	179,934	24.36	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	38,633	42,790	566,402	13.24	15
16	Dishwashers					16
17	Maintenance Workers	12,095	13,727	327,355	23.85	17
18	Housekeepers	24,950	27,307	335,313	12.28	18
19	Laundry	14,374	15,886	172,424	10.85	19
20	Administrator	1,872	2,080	88,994	42.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,909	22,276	506,302	22.73	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	2,845	3,123	57,312	18.35	31
32	Other Health C: See Sch 20A	6,975	8,058	254,742	31.61	32
33	Other(specify) See Sch 20A	6,688	7,125	144,555	20.29	33
34	TOTAL (lines 1 - 33)	293,802	323,837	\$ 6,596,355 *	\$ 20.37	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	Monthly	\$ 20,744	1(3)	35
36	Medical Director	Monthly	18,000	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,175	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	Monthly	625	11(3)	44
45	Social Service Consultant	Monthly	625	12(3)	45
46	Other(specify)				46
47	MDS Consultant	Monthly	289	10(3)	47
48					48
49	TOTAL (lines 35 - 48)		\$ 47,458		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	10	\$ 925	10(3)	50
51	Licensed Practical Nurses	92	4,483	10(3)	51
52	Certified Nurse Assistants/Aides	268	8,953	10(3)	52
53	TOTAL (lines 50 - 52)	370	\$ 14,361		53

Facility Name: Pinecrest Manor
IDPH License ID Number: 0012765
Fiscal Year End: 6/30/2020

Schedule 20A

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

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Nurse Scheduler	1,866	2,061	39,902	\$ 19.36
Nursing Admin	1,876	2,080	93,006	\$ 44.71
MDS Care Plans	3,233	3,917	121,834	\$ 31.10
Total - Line 32 Other Health Care (specify):	6,975	8,058	254,742	

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

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Development	1,528	1,664	56,403	\$ 33.90
Marketing	5,160	5,461	88,152	\$ 16.14
Total - Line 33 Other (specify):	6,688	7,125	144,555	

Facility Name: Pinecrest Manor
IDPH License ID Number: 0012765
Fiscal Year End: 6/30/2020

Schedule 21C

XIX. SUPPORT SCHEDULES
C. Professional Services

Vendor	Type	Amount
Hinshaw & Culbertson LLP	Legal	5,786
Smith & Birkholz	Legal	4,742
McBride Billing Specialists	Accounting	39,937
John Delavan & Assoc LLC	Accounting	23,837
MHS Alliance Corp	Accounting	22,942
RSM US LLP	Accounting	34,747
WIPFLI LLP	Accounting	3
IL Charity Bureau Fund	Accounting	15
Monthly amort	Computer Services	10,186
ACT Network Solutions, Inc.	Computer Services	44,514
MatrixCare Inc.	Computer Services	22,647
PointClickCare Technologies Inc.	Computer Services	42,521
Johnson	Computer Services	454
Braun	Computer Services	955
PollyGrafx	Computer Services	250
ACT Network Solutions, Inc.	Consultants	347
Kronos SaaShr. Inc.	Consultants	4,421
Total (agree to Schedule V, line 19, column 3)		258,303
Less: Non-Allowable Legal Fees		(2,576)
Reclass: Software Costs to appropriate line		(22,647)
Total (agree to Schedule V, line 19, column 8)		233,080

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.

LeadingAge-Illinois \$ 9,951

Yes

(3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A

(5)

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

Yes

2-5 years

(6)

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

\$ 34,736

Line 10(2)

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.

(8)

Are you presently operating under a sale and leaseback arrangement?
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

X

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

N/A

(11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$ 266,841

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.

\$ -

Has any meal income been offset against related costs?

No

Indicate the amount.

\$ 33,323

(16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b.

Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$ N/A

c.

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

0

d.

Have vehicle usage logs been maintained?

Adequate records have been maintained

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

Yes

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

N/A

g.

Does the facility transport residents to and from day training?

N/A

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

\$ N/A

(17)

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

Firm Name:

RSM US LLP

Yes

(18)

Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes

(19)

Has a schedule for the legal fees reported on the cost report been provided by the facility?

See page 39 of the instructions for details.

Yes

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

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