

		FOR BHF USE					

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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: 0045476

Facility Name: Red Bud Regional Care

Address: 350 W South First St Red Bud 62278
Number City Zip Code

County: Randolph

Telephone Number: 618-285-3831 Fax # 618-282-4070

HFS ID Number:

Date of Initial License for Current Owners: 9/01/01

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☒ Corporation
☐ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: Lucie Greene Telephone Number: 615-221-3747
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7/01/2019 to 6/30/2020 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or
Administrator
of Provider

(Signed) (Date)

(Type or Print Name) Veronica Marin

(Title) CFO

Paid
Preparer

(Signed) N/A (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

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 Red Bud Regional Care

0045476 Report Period Beginning: 7/01/2019 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 _____

	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>115</u>	Skilled (SNF)	<u>115</u>	<u>42,090</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>115</u>	TOTALS	<u>115</u>	<u>42,090</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>15,045</u>	<u>8,165</u>	<u>1,843</u>	<u>25,053</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,045</u>	<u>8,165</u>	<u>1,843</u>	<u>25,053</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.52%

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 ☒

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 9/01/2001

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 9/01/2001 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter number of beds certified 115 and days of care provided 1,822

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☐ NO ☒

Tax Year: 12/31 Fiscal Year: 6/30
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Red Bud Regional Care # 0045476 Report Period Beginning: 7/01/2019 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary			635,641	635,641		635,641	582,287	1,217,928			1
2	Food Purchase											2
3	Housekeeping	135,772	29,707		165,479		165,479	13,335	178,814			3
4	Laundry	50,368	10,388	71,313	132,069		132,069		132,069			4
5	Heat and Other Utilities			110,695	110,695		110,695	(14,678)	96,017			5
6	Maintenance	23,121		7,793	30,914		30,914	43,403	74,317			6
7	Other (specify):*											7
8	TOTAL General Services	209,261	40,095	825,442	1,074,798		1,074,798	624,347	1,699,145			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	2,336,371	144,007	169,253	2,649,631	(52,379)	2,597,252	14,000	2,611,252			10
10a	Therapy	247,609		5,652	253,261		253,261		253,261			10a
11	Activities											11
12	Social Services	79,633		1,701	81,334		81,334		81,334			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,663,613	144,007	176,606	2,984,226	(52,379)	2,931,847	14,000	2,945,847			16
	C. General Administration											
17	Administrative	179,364		185,026	364,390	(22,559)	341,831	331,213	673,044			17
18	Directors Fees											18
19	Professional Services											19
20	Dues, Fees, Subscriptions & Promotions					12,863	12,863		12,863			20
21	Clerical & General Office Expenses											21
22	Employee Benefits & Payroll Taxes			610,509	610,509		610,509	47,833	658,342			22
23	Inservice Training & Education											23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			19,800	19,800		19,800		19,800			26
27	Other (specify):*											27
28	TOTAL General Administration	179,364		815,335	994,699	(9,696)	985,003	379,046	1,364,049			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,052,238	184,102	1,817,383	5,053,723	(62,075)	4,991,648	1,017,393	6,009,041			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			152,361	152,361		152,361	26,136	178,497			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			13,770	13,770		13,770		13,770			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			3,385	3,385		3,385		3,385			35
36	Other (specify):*											36
37	TOTAL Ownership			169,516	169,516		169,516	26,136	195,652			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					52,379	52,379	10,784	63,163			39
40	Barber and Beauty Shops					9,696	9,696		9,696			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			208,348	208,348		208,348		208,348			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			208,348	208,348	62,075	270,423	10,784	281,207			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,052,238	184,102	2,195,247	5,431,587		5,431,587	1,054,313	6,485,900			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	(360)	1		4
5	Telephone, TV & Radio in Resident Rooms	(14,678)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				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	(10,376)	17		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				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				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 LOBBYING	2,071	17		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (23,343)		\$	30

BHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (23,343)		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	X		9,296	17	41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule DRUGS			52,379	10	46
47	TOTAL (C): (sum of lines 38-46)			\$ 61,675		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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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	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Red Bud Regional Care# 0045476

Report Period Beginning:

7/01/2019

Ending:

6/30/2020

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(360)	582,647	0	0	0	0	0	0	0	0	0	582,287	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	13,335	0	0	0	0	0	0	0	0	0	13,335	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(14,678)	0	0	0	0	0	0	0	0	0	0	(14,678)	5
6	Maintenance	0	43,403	0	0	0	0	0	0	0	0	0	43,403	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(15,038)	639,385	0	0	0	0	0	0	0	0	0	624,347	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	14,000	0	0	0	0	0	0	0	0	0	14,000	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	14,000	0	0	0	0	0	0	0	0	0	14,000	16
	C. General Administration													
17	Administrative	(10,376)	341,589	0	0	0	0	0	0	0	0	0	331,213	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	47,833	0	0	0	0	0	0	0	0	0	47,833	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(10,376)	389,422	0	0	0	0	0	0	0	0	0	379,046	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(25,414)	1,042,807	0	0	0	0	0	0	0	0	0	1,017,393	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Red Bud Regional Care # 0045476 Report Period Beginning: 7/01/2019 Ending: 6/30/2020

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	26,136	0	0	0	0	0	0	0	0	0	26,136	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	0	26,136	0	0	0	0	0	0	0	0	0	26,136	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	10,784	0	0	0	0	0	0	0	0	0	10,784	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	10,784	0	0	0	0	0	0	0	0	0	10,784	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(25,414)	1,079,727	0	0	0	0	0	0	0	0	0	1,054,313	45

Facility Name & ID Number

Red Bud Regional Care

0045476

Report Period Beginning:

7/01/2019

Ending:

6/30/2020

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
QHCCS, LLC	100			RED BUD HOSPITAL	RED BUD	HOSPITAL

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES☐ NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	DIETARY	\$ 635,544	RED BUD HOSPITAL		\$ 1,218,191	\$ 582,647	1
2	V	22	EMPLOYEE BENEFITS		RED BUD HOSPITAL		24,244	24,244	2
3	V	22	EMPLOYEE BENEFITS		RED BUD HOSPITAL		23,589	23,589	3
4	V	17	ADMINISTRATION		RED BUD HOSPITAL		91,711	91,711	4
5	V	10	NURSE ADMIN		RED BUD HOSPITAL		14,000	14,000	5
6	V	6	MAINTENANCE		RED BUD HOSPITAL		43,403	43,403	6
7	V	39	ANCILLARY SERVICES		RED BUD HOSPITAL		10,784	10,784	7
8	V	3	HOUSEKEEPING		RED BUD HOSPITAL		13,335	13,335	8
9	V								9
10	V	30	DEPRECIATION		QHCCS,LLC		26,136	26,136	10
11	V	17	CORPORATE OVERHEAD		QHCCS,LLC		249,878	249,878	11
12	V								12
13	V								13
14	Total			\$ 635,544			\$ 1,715,271	\$ * 1,079,727	14

* 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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Red Bud Regional Care # 0045476 Report Period Beginning: 7/01/2019 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											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 Red Bud Regional Care# 0045476

Report Period Beginning:

7/01/2019Ending: 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

QHCCS, LLC

Street Address

1573 Mallory Lane, STE 100

City / State / Zip Code

Brentwood, TN 37027

Phone Number

(615-371-3747

Fax Number

(615-371-4630

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,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	30	Home office building depr	Square Feet)	4,661,691	\$ 2,944,367	\$ 0	34,409	\$ 21,733	1
2	30	Home office equip depr	Square Feet)	4,661,691	596,340		34,409	4,402	2
3	17	Officer salaries	Man Hours	17,760,238	6,969,168	6,969,168	145,324	57,026	3
4	17	Other Corp salaries	Man Hours	17,760,238	13,912,404	13,912,404	145,324	113,839	4
5	17	Contract Labor	Contract Labor	27,405,770	10,692,570		56,032	21,861	5
6	17	Corporate benefits	Man Hours	17,760,238	3,276,412		145,324	26,809	6
7	17	Corporate expenses	Accum Cost	1,671,158,657	9,496,232		5,339,716	30,343	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				\$ 47,887,493	\$ 20,881,572		\$ 276,013	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							\$					\$	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													10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$					\$	14
15	TOTALS (line 9+line14)						\$					\$	15

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

* 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

1. Real Estate Tax accrual used on 2019 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	13,770	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.)			\$	13,770	2																			
3. Under or (over) accrual (line 2 minus line 1).			\$		3																			
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)			\$		4																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$		7																			
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:	2015	53,959	8	<table><tr><td colspan="3">FOR BHF USE ONLY</td></tr><tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2019</td><td>\$</td><td>13</td></tr><tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5</td><td>\$</td><td>14</td></tr><tr><td>15</td><td>LESS REFUND FROM LINE 6</td><td>\$</td><td>15</td></tr><tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION</td><td>\$</td><td>16</td></tr></table>		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
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																					
	2016	54,571	9																					
	2017	58,193	10																					
	2018	62,407	11																					
	2019	63,182	12																					

- 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 Red Bud Regional Care COUNTY Randolph

FACILITY IDPH LICENSE NUMBER 0045476

CONTACT PERSON REGARDING THIS REPORT Veronica Marin, CFO

TELEPHONE 618-282-5192 FAX #: ()

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)
			<u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
			<u>Nursing Home</u>
1. 13-095-003-00	See Attached	\$ 63,182.00	\$ 13,770.00
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 63,182.00	\$ 13,770.00

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? X YES NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach 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:

34,409

B. General Construction Type:

Exterior

Brick

Frame

Concrete and Steel

Number of Stories

One

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).

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				\$	1
2					2
3	TOTALS			\$	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	Carpeting for Nursing Home			1996	2,887		5			2,887
10	Fire Doors			1996	1,935		20			1,935
11	Grab Bars			1996	90		20			90
12	Renovation of East Wing Nurses' Station			1996	20,850		15			20,850
13	Renovation of Patient Room 105			1996	4,500		15			4,500
14	Renovation of West Wing Nurses' Station			1996	20,850		15			20,850
15	Reseal Parking Lot			1996	1,472		2			1,472
16	Roof Replacement			1996	99,865		10			99,865
17	Sandblast Entrance Sign			1996	1,750		10			1,750
18	Signs and Installation			1996	579		5			579
19	Wiring of East and West Wing Nurses' Station			1996	25,040		20			25,040
20	Final Landscaping			1996	2,350		10			2,350
21	Additional Renovations			1997	1,399		20			1,399
22	Laundry Renovation			1997	42,244		20			42,244
23	Hand rail			1998	3,042		10			3,042
24	Renovation of Patient Rooms and Corridors			1998	464,732		20			464,732
25	Schaefer Water Softener			1998	8,079		10			8,079
26	Vinyl Overlay			1998	1,998		10			1,998
27	West Corridor Floor Replacement			1998	6,000		10			6,000
28	Boiler Feed Pump			1999	1,601		10			1,601
29	Carpeting and Paint			1999	1,130		5			1,130
30	Room Remodel			1999	750	16	20	16		750
31	Additional Hardware			2000	55		10			55
32	Signage - Paint & Reletter Nursing Home Sign			2002	1,244		10			1,244
33	Carrier - Chiller 100 Ton			2003	75,360		12			75,360
34	Code Alert Wanderer System			2003	7,970		8			7,970
35	Keypad for Nursing Home Doors			2003	2,138		15			2,138
36	Wanderguard System			2004	40,438		10			40,438

*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 Red Bud Regional Care

0045476

Report Period Beginning:

7/01/2019

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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Boiler - Lockinavar	2005	\$ 12,936	\$ 719	18	\$ 719		\$ 11,142	37
38	Carpeting for Nursing Home	2005	7,503		5			7,503	38
39	Fire Alarm - Code Renovations for Nursing Home	2008	4,768		10			4,768	39
40	Fire Alarm - Electrical Work	2008	4,650		10			4,650	40
41	Canopy - Nursing Home Entrance	2008	5,998	400	15	400		4,833	41
42	Nursing Home Code Repairs - Construction Fees	2008	127,187	8,479	15	8,479		98,215	42
43	Nursing Home Code Repairs - Curtains	2008	19,199		5			19,199	43
44	Carpet - Fron Office & Center Office Areas	2008	7,566		5			7,566	44
45	Landscaping	2009	3,345	80	10	80		3,345	45
46	Capitalized Interest for CIP	2009	2,846	114	25	114		1,310	46
47	Electrical Work Add-ons to Generators	2009	23,650		10			23,650	47
48	Flooring - Removal of Tiles in 20 Patient Rooms	2009	18,000		5			18,000	48
49	Flooring, Tile for 20 Patient Rooms	2009	33,400		10			33,400	49
50	Canopy for Resident Patio	2009	1,163		15			1,163	50
51	Valances for Windows in Resident Rooms	2009	3,208		5			3,208	51
52	Emergency Generator	2010	22,556	1,128	20	1,128		11,373	52
53	Emergency Generator - Electrical Work	2010	12,250	613	20	613		6,180	53
54	Capitalized Interest for CIP	2011	6,604	264	25	264		2,740	54
55	Electrical Work - Receptacles for Floor Removal	2011	3,225	215	15	215		2,096	55
56	Electrical Work - NH Renovations	2011	64,037	4,269	15	4,269		41,623	56
57	Flooring - NH Renovations	2011	178,640	17,864	10	17,864		174,174	57
58	Asbestos Monitoring - west wing, east wing, hallway	2011	11,352	757	15	757		7,380	58
59	Flooring - Plank 2 med room, 2 utility room, 2 clean linen room	2011	2,430	243	10	243		2,369	59
60	Flooring - Rubber Floor and Plank 4 shower rooms, 4 soiled rooms	2011	14,740	1,474	10	1,474		14,371	60
61	Flooring - Plank and Non-slip VCT physical therapy, dining room, and D	2011	13,654	1,365	10	1,365		13,309	61
62	Asbestos Removal - patient rooms hallways and common areas	2011	80,000	5,333	10	5,333		51,997	62
63	Sprinkler System Upgrade - NH	2011	19,454	1,297	15	1,297		12,970	63
64	Sign - care center entrance	2012	5,057	140	15	140		1,134	64
65	Capitalized Interest for CIP	2012	2,178	43	25	43		387	65
66	Stucco and painting nursing home building	2011	27,500		5			27,500	66
67	cabinets - kitchenette	2011	963	32	15	32		288	67
68	cabinets - kitchenette	2011	964	32	15	32		288	68
69	countertops - kitchenette	2011	767	25	15	25		225	69
70	TOTAL (lines 4 thru 69)		\$ 1,582,139	\$ 44,902		\$ 44,902	\$	\$ 1,452,704	70

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

Facility Name & ID Number Red Bud Regional Care

0045476

Report Period Beginning:

7/01/2019

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,582,139	\$ 44,902		\$ 44,902	\$	\$ 1,452,704	1
2	electrical upgrade - NH	2011	21,050	526	20	526		4,208	2
3	flooring - chapel, administration, storage room	2011	12,618	630	10	630		5,040	3
4	front door, back door leading to hospital, door leading to patio	2011	25,943	1,946	10	1,946		15,568	4
5	dining room, chapel and bathroom renovation	2011	90,720	3,024	15	3,024		24,192	5
6	bathroom renovation	2011	21,500	716	15	716		5,728	6
7	flooring - small dining room	2011	5,950	298	10	298		2,384	7
8	sink - kitchenette	2011	349	11	15	11		88	8
9	electrical upgrade - nh	2011	10,000	250	20	250		2,000	9
10	flooring - therapy room	2011	1,350	67	10	67		536	10
11	Ac - rooftop	2011	13,150	1,096	10	1,096		8,768	11
12	Nurse on call system	2011	70,687	3,534	10	3,534		28,272	12
13	television - dining room	2011	1,475	5	5	5		1,480	13
14	ac - 2 patient rooms	2011	2,950	98	15	98		784	14
15	hvac - all patient rooms and entire building	2011	114,219	3,807	15	3,807		30,456	15
16	landscaping - nursing home	2012	4,345	435	10	435		3,479	16
17	nurse call system additional rooms (102 & 406)	2012	2,794	279	10	279		2,233	17
18	ac unit for laundry room	2013	8,250	550	15	550		4,400	18
19	wheelchair, rock & go	2013	1,564	104	15	104		833	19
20	television in chapel	2013	478		3			478	20
21	scale chair w/lift away arms & footrest 400lb max	2012	1,699	170	10	170		1,360	21
22	wheelchair, rock & go, color = port	2012	1,863		5			1,863	22
23	lift, sara 3000	2013	4,680	468	10	468		3,744	23
24	resident alarm system (6/30/14)	2014	23,500	2,350	10	2,350		14,100	24
25	wheelchair cushions	2014	3,090	172	3	172		1,204	25
26	chairs (vinyl)	2014	733	41	3	41		287	26
27	bed, bariatric with rails and foot control	2014	3,346	116	12	116		812	27
28	mattress, qty 42	2014	16,103	335	8	335		2,345	28
29	scale, wheelchair	2014	3,356	56	10	56		392	29
30	oxygen sensor, qty 4	2014	2,847	30	8	30		210	30
31	table, overbed, windsor mahogany, qty 44	2013	3,914	217	15	217		1,519	31
32	recliners	2013	3,935	183	15	183		1,199	32
33	mattress, qty 14	2013	5,281	495	8	495		3,465	33
34	TOTAL (lines 1 thru 33)		\$ 2,065,878	\$ 66,911		\$ 66,911	\$	\$ 1,626,131	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	\$ 1,181,187	\$ 80,762	\$ 80,762	\$		\$ 933,081	71
72	Current Year Purchases	23,439	4,688	4,688			4,688	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,204,626	\$ 85,450	\$ 85,450	\$		\$ 937,769	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				\$	\$	\$	\$		\$
77									
78									
79									
80	TOTALS			\$	\$	\$	\$		\$

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	3,270,504
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	152,361
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	152,361
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	2,563,900

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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

9. Option to Buy:YESNO
- Terms:*

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

15. Is Movable equipment rental included in building rental?YESNO
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			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

- (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.

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	

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/1	3091	hrs	\$ 129,719		\$	\$	3,091	\$ 129,719	1
2	Licensed Speech and Language Development Therapist	10a/1	649	hrs	25,927				649	25,927	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a/1	2874	hrs	91,963				2,874	91,963	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy			# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify):										12
13	Other (specify):										13
14	TOTAL				\$ 247,609		\$	\$	6,614	\$ 247,609	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.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (11,377)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 171,894)	407,227		3
4	Supply Inventory (priced at Cost)	12,004		4
5	Short-Term Investments			5
6	Prepaid Insurance	21,897		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 429,751	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	360,638		14
15	Leasehold Improvements, at Historical Cost	1,071,473		15
16	Equipment, at Historical Cost	1,012,287		16
17	Accumulated Depreciation (book methods)	(1,757,962)		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):	693		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 687,129	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,116,880	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 28,277	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	177,251		30
31	Accrued Taxes Payable (excluding real estate taxes)	32,576		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	Due to Other Funds	1,608,072		36
37	Other current Liab	54,593		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,900,769	\$	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				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,900,769	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (783,889)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,116,880	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 32,749	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 32,749	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(816,638)	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)	\$ (816,638)	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)	\$ (783,889)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Red Bud Regional Care

0045476

Report Period Beginning: 7/01/2019

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	\$ 4,770,157	1
2	Discounts and Allowances for all Levels	(163,268)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,606,889	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	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	10,376	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	360	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,736	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,617,625	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,074,798	31
32	Health Care	2,931,847	32
33	General Administration	985,003	33
	B. Capital Expense		
34	Ownership	169,516	34
	C. Ancillary Expense		
35	Special Cost Centers	62,075	35
36	Provider Participation Fee	208,348	36
	D. Other Expenses (specify):		
37	Loss on sale of asset	2,676	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,434,263	40
41	Income before Income Taxes (line 30 minus line 40)**	(816,638)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (816,638)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? 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	1,667	2,014	\$ 80,469	\$ 39.95	1
2	Assistant Director of Nursing	933	1,017	30,547	30.04	2
3	Registered Nurses	14,783	16,081	531,127	33.03	3
4	Licensed Practical Nurses	22,782	24,266	592,979	24.44	4
5	CNAs & Orderlies	60,111	63,276	1,058,020	16.72	5
6	CNA Trainees					6
7	Licensed Therapist	3,756	4,065	172,509	42.44	7
8	Rehab/Therapy Aides	2,858	2,905	75,100	25.85	8
9	Activity Director	1,929	2,075	30,203	14.56	9
10	Activity Assistants	1,034	1,263	18,002	14.25	10
11	Social Service Workers	3,500	3,890	79,633	20.47	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	1,070	1,209	23,121	19.12	17
18	Housekeepers	10,147	11,884	136,772	11.51	18
19	Laundry	3,402	4,004	50,368	12.58	19
20	Administrator	1,844	2,024	91,681	45.30	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,639	4,123	73,177	17.75	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director	96	96	9,531	99.28	27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	133,551	144,192	\$ 3,053,239 *	\$ 21.17	34

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				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	49	3,401	10/3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	49	\$ 3,401		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	2,414	72,463	10/3	52
53	TOTAL (lines 50 - 52)	2,414	\$ 72,463		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Laura Northway	Admin		\$ 96,751
Robin Vallett	Clerical		34,800
Brenda White	Clerical		4,560
	scheduler		33,722
Amy Roling	Med Director		9,531
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 179,364
B. Administrative - Other			
Description			Amount
			\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$
C. Professional Services			
Vendor/Payee	Type		Amount
			\$
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 54,876
Unemployment Compensation Insurance			20,551
FICA Taxes			222,041
Employee Health Insurance			277,369
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Retirement			25,980
Life Insurance			1,330
Other			8,362
TOTAL (agree to Schedule V, line 22, col.8)			\$ 610,509
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 1,990
Advertising: Employee Recruitment			
Health Care Worker Background Check (Indicate # of checks performed)	37		1,867
Patient Background Checks	85		1,468
IL Healthcare Association			7,538
Less: Public Relations Expense		(	)
Non-allowable advertising		(	)
Yellow page advertising		(	)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 12,863
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			
Entertainment Expense		(	)
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$

*** Attach copy of IMRF notifications**

****See instructions.**

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL Healthcare Assn \$7,538
- (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? _____
- (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? _____
- (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? 8 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 50,125 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. _____
- (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. \$ 208,348
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? NA
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ None Has any meal income been offset against related costs? _____ Indicate the amount. \$ 360
- (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? _____ If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? _____
d. Have vehicle usage logs been maintained? No
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? NA
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? No
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.