

		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: 0047878 Facility Name: Shelbyville Manor Address: 1111 W North 12th St Shelbyville 62565 County: Shelby Telephone Number: (217) 774-2111 Fax #: (217) 774-2209 HFS ID Number: Date of Initial License for Current Owners: 2/2/06 Type of Ownership: ☒ VOLUNTARY,NON-PROFIT ☒ Charitable Corp. ☐ Trust IRS Exemption Code 501 (c) (3) ☐ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other
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In the event there are further questions about this report, please contact:

Name: Ron Wilson Telephone Number: (309) 343-1550

Email Address:

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Shelbyville Manor

0047878 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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>109</u>	Skilled (SNF)	<u>109</u>	<u>39,894</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>109</u>	TOTALS	<u>109</u>	<u>39,894</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>12,467</u>	<u>13,185</u>	<u>4,112</u>	<u>29,764</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>12,467</u>	<u>13,185</u>	<u>4,112</u>	<u>29,764</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.61%

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

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

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☐ NO ☒ 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 2/2/06

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 2/1/06 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 109 and days of care provided 3,887

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 9/30/2020 Fiscal Year: 9/30/2020
* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Shelbyville Manor # 0047878 Report Period Beginning: 10/1/2019 Ending: 9/30/2020
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	253,143	30,694	7,834	291,671		291,671	(62,433)	229,238			1
2	Food Purchase		286,933		286,933		286,933	(63,524)	223,409			2
3	Housekeeping	158,143	44,345	860	203,348		203,348	(30,738)	172,610			3
4	Laundry	58,699	12,345		71,044		71,044	(10,785)	60,259			4
5	Heat and Other Utilities			162,155	162,155		162,155	(24,219)	137,936			5
6	Maintenance	71,289	38,037	55,186	164,512		164,512	(24,974)	139,538			6
7	Other (specify):*											7
8	TOTAL General Services	541,274	412,354	226,035	1,179,663		1,179,663	(216,673)	962,990			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	2,293,836	201,184	13,240	2,508,260		2,508,260	(261,902)	2,246,358			10
10a	Therapy											10a
11	Activities	97,990	2,902		100,892		100,892	(725)	100,167			11
12	Social Services	31,414			31,414		31,414		31,414			12
13	CNA Training											13
14	Program Transportation			11,093	11,093		11,093	(1,067)	10,026			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,423,240	204,086	24,333	2,651,659		2,651,659	(263,694)	2,387,965			16
	C. General Administration											
17	Administrative	102,570			102,570		102,570		102,570			17
18	Directors Fees							1,167	1,167			18
19	Professional Services			379,873	379,873		379,873	2,312	382,185			19
20	Dues, Fees, Subscriptions & Promotions			37,987	37,987		37,987	(5,440)	32,547			20
21	Clerical & General Office Expenses	124,724	27,585	53,170	205,479		205,479	(2,430)	203,049			21
22	Employee Benefits & Payroll Taxes			495,551	495,551		495,551	(52,767)	442,784			22
23	Inservice Training & Education			3,320	3,320		3,320		3,320			23
24	Travel and Seminar			750	750		750		750			24
25	Other Admin. Staff Transportation			11,096	11,096		11,096	(1,066)	10,030			25
26	Insurance-Prop.Liab.Malpractice			103,855	103,855		103,855	(1,804)	102,051			26
27	Other (specify):*											27
28	TOTAL General Administration	227,294	27,585	1,085,602	1,340,481		1,340,481	(60,028)	1,280,453			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,191,808	644,025	1,335,970	5,171,803		5,171,803	(540,395)	4,631,408			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			94,870	94,870		94,870	188,771	283,641			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							138,306	138,306			32
33	Real Estate Taxes							91,483	91,483			33
34	Rent-Facility & Grounds			491,688	491,688		491,688	(491,688)				34
35	Rent-Equipment & Vehicles			7,024	7,024		7,024	25	7,049			35
36	Other (specify):* MIP Insurance							20,547	20,547			36
37	TOTAL Ownership			593,582	593,582		593,582	(52,556)	541,026			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			512	512		512		512			38
39	Ancillary Service Centers		128,517	472,189	600,706		600,706		600,706			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			176,556	176,556		176,556		176,556			42
43	Other (specify):* Disallowed Costs	44,088		34,071	78,159		78,159	(50,725)	27,434			43
44	TOTAL Special Cost Centers	44,088	128,517	683,328	855,933		855,933	(50,725)	805,208			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,235,896	772,542	2,612,880	6,621,318		6,621,318	(643,676)	5,977,642			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Shelbyville Manor

Period Beginning 10/1/2019
Period End 9/30/2020

Schedule 4A

V. Cost Center Expenses

		Cost 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	
	Ancillary Expense											
	E. Special Cost Centers											
43	Other (specify):*				0		0		0			
	Laboratory/Expenses			17,363	17,363		17,363		17,363			
	Radiology Expenses			10,071	10,071		10,071		10,071			
	Non-Allowable Expenses	44,088		6,637	50,725		50,725	(50,725)	0			
					0		0		0			
					0		0		0			
	TOTAL Other Special Cost Centers	44,088	0	34,071	78,159	0	78,159	(50,725)	27,434			

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(410)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,192)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(35,341)	30		9
10	Interest and Other Investment Income	(1,030)	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	(4,819)	20		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	(49,909)	43		24
25	Fund Raising, Advertising and Promotional	(31,518)	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 Page 5A	(582,272)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (711,491)		\$	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	2	
		Amount	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)	67,815		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 67,815		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (643,676)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' PREPARATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow Marketing Wages	\$ (44,088)	43	1
2	Disallow R/E Entity Professional Fees	(26,910)	19	2
3	Disallow AL Expenses-Dietary	(62,433)	1	3
4	Disallow AL Expenses-Food	(63,114)	2	4
5	Disallow AL Expenses-Housekeeping	(30,738)	3	5
6	Disallow AL Expenses-Laundry	(10,785)	4	6
7	Disallow AL Expenses-Utilities	(24,219)	5	7
8	Disallow AL Expenses-Maintenance	(24,974)	6	8
9	Disallow AL Expenses-Nursing	(261,902)	10	9
10	Disallow AL Expenses-Activities	(725)	11	10
11	Disallow AL Expenses-Program Transportation	(1,067)	14	11
12	Disallow AL Expenses-Licenses & Fees	(718)	20	12
13	Disallow AL Expenses-Telephone	(2,459)	21	13
14	Disallow AL Expenses-Employee Benefits	(52,780)	22	14
15	Disallow AL Expenses-Admin Staff Transportation	(1,066)	25	15
16	Disallow AL Expenses-Insurance	(17,258)	26	16
17	Disallow AL Expenses-Interest Expense	(21,951)	32	17
18	Disallow AL Expenses-Real Estate Tax Expense	(16,067)	33	18
19	Bad Debt Reversals	80,982	43	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(582,272)		49

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None	N/A	Unlimited Development, Inc (UDI)		See Page 6 Supplemental		
		Community Living Options, Inc. (CLO)				
		See Page 6 Supplemental for specific homes				

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)	
1	V	18	Director Fees	\$	Unlimited Development, Inc.	100.00%	\$ 1,167	\$ 1,167	1
2	V	19	Professional Fees		Unlimited Development, Inc.	100.00%	2,312	2,312	2
3	V	20	Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	22	22	3
4	V	21	General Admin Expense		Unlimited Development, Inc.	100.00%	29	29	4
5	V	22	Employee Benefits		Unlimited Development, Inc.	100.00%	13	13	5
6	V	26	Property Insurance		Unlimited Development, Inc.	100.00%	1,646	1,646	6
7	V	35	Equipment Rental		Unlimited Development, Inc.	100.00%	25	25	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$ 5,214	\$ * 5,214	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	19	Professional Fees	\$	Shelbyville Route 128, LLC	N/A	\$ 26,910	\$ 26,910	15
16	V	20	Dues, Fees, Subs & Prom		Shelbyville Route 128, LLC	N/A	75	75	16
17	V	26	Property Insurance		Shelbyville Route 128, LLC	N/A	13,808	13,808	17
18	V	30	Depreciation		Shelbyville Route 128, LLC	N/A	224,112	224,112	18
19	V	32	Interest Expense	185	Shelbyville Route 128, LLC	N/A	146,337	146,152	19
20	V	32	Loan Fee Amortization		Shelbyville Route 128, LLC	N/A	15,135	15,135	20
21	V	33	Property Taxes		Shelbyville Route 128, LLC	N/A	107,550	107,550	21
22	V	34	Facility Rent	491,688	Shelbyville Route 128, LLC	N/A		(491,688)	22
23	V	36	Mortgage Insurance		Shelbyville Route 128, LLC	N/A	20,547	20,547	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								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 491,873			\$ 554,474	\$ * 62,601	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Shelbyville Manor

0047878

Report Period Beginning:

10/1/2019

Ending:

9/30/2020

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Community Living Options, Inc.	100%			Allen Court	Clinton	CILA	1
2	Community Living Options, Inc.	100%	Beardstown Terrace	Beardstown				2
3	Community Living Options, Inc.	100%	Bellefontaine Place	Waterloo				3
4	Community Living Options, Inc.	100%	Braun's Terrace	Greenville				4
5	Community Living Options, Inc.	100%	Carthage Terrace	Carthage				5
6	Community Living Options, Inc.	100%	Curtiss Court	Springfield				6
7	Community Living Options, Inc.	100%	Davies Square	Pekin				7
8	Community Living Options, Inc.	100%	Douglas Terrace	Jacksonville				8
9	Community Living Options, Inc.	100%	Edwardsville Terrace	Edwardsville				9
10	Community Living Options, Inc.	100%	Effingham Terrace	Effingham				10
11	Community Living Options, Inc.	100%			Eisenhower Terrace	Jacksonville	CILA	11
12	Community Living Options, Inc.	100%	Freeburg Terrace	Freeburg				12
13	Community Living Options, Inc.	100%	Froehlich House	Galesburg				13
14	Community Living Options, Inc.	100%	Gaines Mill Place	Springfield				14
15	Community Living Options, Inc.	100%	Glenwood Terrace	Springfield				15
16	Community Living Options, Inc.	100%			Hawthorne Terrace	Galesburg	CILA	16
17	Community Living Options, Inc.	100%	Highview Terrace	Paris				17
18	Community Living Options, Inc.	100%	Jacksonville Group Homes:					18
19	Community Living Options, Inc.	100%	Anna Terrace	Jacksonville				19
20	Community Living Options, Inc.	100%	Campbell Court	Jacksonville				20
21	Community Living Options, Inc.	100%	LaFayette Terrace	Jacksonville				21
22	Community Living Options, Inc.	100%	Kepley House	Pittsfield				22
23	Community Living Options, Inc.	100%	Lawrence Place	Lincoln				23
24	Community Living Options, Inc.	100%	Lincoln Terrace	Lincoln				24
25	Community Living Options, Inc.	100%	Maple Terrace	Quincy				25
26	Community Living Options, Inc.	100%	Plonka Terrace	Galesburg				26
27	Community Living Options, Inc.	100%	Quincy Terrace	Quincy				27
28	Community Living Options, Inc.	100%	Schultz House	Danville				28
29	Community Living Options, Inc.	100%	Stevens House	Galesburg				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Shelbyville Manor

0047878

Report Period Beginning:

10/1/2019

Ending:

9/30/2020

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Community Living Options, Inc.	100%	Tanner Place	Paris				1
2	Community Living Options, Inc.	100%	Taylor House	Springfield				2
3	Community Living Options, Inc.	100%	Thelma Terrace	Wood River				3
4	Community Living Options, Inc.	100%	Trulson House	Galesburg				4
5	Community Living Options, Inc.	100%	Vahle Terrace	Jerseyville				5
6	Community Living Options, Inc.	100%	Walsh Terrace	Galesburg				6
7	Community Living Options, Inc.	100%	Wetherell Place	Effingham				7
8	Community Living Options, Inc.	100%	Woodriver Group Homes:					8
9	Community Living Options, Inc.	100%	Aberdeen Terrace	Alton				9
10	Community Living Options, Inc.	100%	Linton Terrace	Wood River				10
11	Community Living Options, Inc.	100%	Madison Terrace	Wood River				11
12	Community Living Options, Inc.	100%	Pershing Terrace	Wood River				12
13	Community Living Options, Inc.	100%			Audrey Court	Clinton	CILA	13
14	Unlimited Development, Inc. (UDI)	100%	Parkway Manor	Marion				14
15	Unlimited Development, Inc. (UDI)	100%			Parkway Estates	Marion	Retirement living ce	15
16	Unlimited Development, Inc. (UDI)	100%	Maryville Manor	Maryville				16
17	Unlimited Development, Inc. (UDI)	100%	Shelbyville Manor	Shelbyville				17
18	Unlimited Development, Inc. (UDI)	100%			Liberty Estates of Car	Carbondale	Retirement living ce	18
19	Unlimited Development, Inc. (UDI)	100%	Seminary Manor	Galesburg				19
20	Unlimited Development, Inc. (UDI)	100%			Seminary Estates	Galesburg	Retirement living ce	20
21	Unlimited Development, Inc. (UDI)	100%			Hawthorne Inn of Gal	Galesburg	Assisted Living Faci	21
22	Unlimited Development, Inc. (UDI)	100%	Centralia Manor	Centralia				22
23	Unlimited Development, Inc. (UDI)	100%			Centralia Estates	Centralia Estates	Retirement living ce	23
24	Unlimited Development, Inc. (UDI)	100%	Pittsfield Manor	Pittsfield				24
25	Unlimited Development, Inc. (UDI)	100%	Pekin Manor	Pekin				25
26	Unlimited Development, Inc. (UDI)	100%			Pekin Estates	Pekin	Retirement living ce	26
27	Unlimited Development, Inc. (UDI)	100%	Jerseyville Manor	Jerseyville				27
28	Unlimited Development, Inc. (UDI)	100%	Manor Court of Carbondale	Carbondale				28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Shelbyville Manor

0047878

Report Period Beginning:

10/1/2019

Ending:

9/30/2020

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Unlimited Development, Inc. (UDI)	100%	River Hills Manor	Keokuk, IA				1
2	Unlimited Development, Inc. (UDI)	100%			River Hills Estates	Keokuk, IA	Retirement living ce	2
3	Unlimited Development, Inc. (UDI)	100%			River Hills Inn	Keokuk, IA	Assisted living facili	3
4	Unlimited Development, Inc. (UDI)	100%			Centralia East McCord	Galesburg	Lessor	4
5	Unlimited Development, Inc. (UDI)	100%			Galesburg North Semi	Galesburg	Lessor	5
6	Unlimited Development, Inc. (UDI)	100%			Jerseyville North State	Galesburg	Lessor	6
7	Unlimited Development, Inc. (UDI)	100%			Shelbyville Route 128,	Galesburg	Lessor	7
8	Unlimited Development, Inc. (UDI)	100%			Marion Willimason Co	Galesburg	Lessor	8
9	Unlimited Development, Inc. (UDI)	100%			2245 Seminary Street,	Galesburg	Lessor	9
10	Unlimited Development, Inc. (UDI)	100%			Pittsfield Lowry, LLC	Galesburg	Lessor	10
11	Unlimited Development, Inc. (UDI)	100%			Pekin El Camino, LLC	Galesburg	Lessor	11
12	Unlimited Development, Inc. (UDI)	100%			Keokuk Village Circle	Galesburg	Lessor	12
13	Unlimited Development, Inc. (UDI)	100%			The Kensington	Galesburg	Supportive Living	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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Shelbyville Manor # 0047878 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	See Attached Schedule 7A								\$ 1,167	L18, C7	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	\$ 1,167		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Shelbyville Manor# 0047878

Report Period Beginning:

10/1/2019Ending: 1/30/2020

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

Unlimited Development, Inc.

Street Address

285 S Farnham

City / State / Zip Code

Galesburg, IL 61401

Phone Number

(309) 343-1550

Fax Number

(309) 343-2857

	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	18	Director Fees	Weighted Avg BDA	462,258	19	13,522	\$	39,894	\$ 1,167	1
2	19	Professional Fees	Weighted Avg BDA	462,258	19	26,790		39,894	2,312	2
3	20	Dues, Licenses and Subs	Weighted Avg BDA	462,258	19	256		39,894	22	3
4	21	General Admin Expense	Weighted Avg BDA	462,258	19	342		39,894	29	4
5	22	Employee Benefits	Weighted Avg BDA	462,258	19	147		39,894	13	5
6	26	Property Insurance	Weighted Avg BDA	462,258	19	19,075		39,894	1,646	6
7	35	Equipment Rental	Weighted Avg BDA	462,258	19	287		39,894	25	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					\$ 60,419	\$		\$ 5,214	25

SEE ACCOUNTANTS' PREPARATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10			
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1	Cambridge Realty Capital						\$		\$			\$	1		
2	LTD. of Illinois		X	Facility purchase	\$20,381.00	6/1/2012		4,313,155	3,448,222	4/1/2040	3.5500	124,386	2		
3				SNF portion									3		
4													4		
5													5		
	Working Capital														
6													6		
7													7		
8													8		
9	TOTAL Facility Related				\$20,381.00		\$	4,313,155	\$	3,448,222			\$	124,386	9
	B. Non-Facility Related*														
10	Cambridge Realty Capital									Amortization Exp		15,135	10		
11	LTD. of Illinois		X	Facility purchase	\$3,597.00	6/1/2012		761,145	608,510	4/1/2040	3.5500	21,951	11		
12				AL portion						Disallow AL Int Exp		(21,951)	12		
13										Int Income Offset		(1,215)	13		
14	TOTAL Non-Facility Related				\$3,597.00		\$	761,145	\$	608,510			\$	13,920	14
15	TOTALS (line 9+line14)						\$	5,074,300	\$	4,056,732			\$	138,306	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 20,547 Line # 36

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

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

FACILITY NAME Shelbyville Manor COUNTY Shelby

FACILITY IDPH LICENSE NUMBER 0047878

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

TELEPHONE (309) 343-1550 FAX #: (309) 343-2857

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.

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: 39,041

B. General Construction Type: Exterior BrickFrame WoodNumber 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).

Assisted Living-20 Units

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

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
	1 Facility-SNF	5.84 Acres	2006	\$ 195,500	1
	2				2
	3 TOTALS	#VALUE!		\$ 195,500	3

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1	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	109		2006	1991	\$ 5,078,282	\$	40	\$ 126,967	\$ 126,967	\$ 1,862,035
5										
6										
7										
8										
	Improvement Type**									
9	Dry Pipe Valve and Water Softner			2006	11,205	181	10-20 yrs	181		10,132
10	Ceramic Tile Repair, Carpet, Ceramic Tile			2007	11,750	444	5-20 yrs	444		8,803
11	Roof Repair			2008	84,157		10			84,157
12	Air Handler, Water Heater, Fire Protection System			2009	21,450		10			21,450
13	Water Heater			2010	10,671	800	10	800		10,671
14	Fire Sprinkler, Oil/Chip Parking Lot			2011	123,200	4,760	8-25 yrs	4,760		49,420
15	Physical Therapy Addition (Contracted Total)			2011	762,407		12	63,534	63,534	571,811
16	Hallway Rmdl-Vinyl tile/Base/Drywall/Handrails/Wall & Crnr Grds/AC			2011	56,356	4,696	12	4,696		42,267
17	Shower Rmdl-Exhaust fan/Fire access dr/Flr-tile/wiring/fxts/drains			2012	130,718	10,893	12	10,893		95,314
18	Laundry/Hallway Rmdl-Handrails/Guardrails/Vinyl Tile/Drywall/Paint			2012	138,186	11,516	12	11,516		97,884
19	Faux Wood Blinds - 14			2012	5,256		5			5,256
20	Fire Alarm System and Components			2012	8,555	855	10	855		6,773
21	Faux Wood Blinds			2012	5,108		5			5,108
22	Crown Light Boxes			2012	7,764		5			7,764
23	Faux Wood Blinds - 28			2013	4,883		5			4,883
24	Water Heater			2013	8,780	878	10	878		6,146
25	Doors			2014	16,820	1,682	10	1,682		10,933
26	Storage Building/Garage			2014	2,700	180	15	180		1,140
27	Sprinkler Pipe			2014	9,620	641	15	641		4,061
28	Condensor/Air Handler			2014	3,380	225	15	225		1,369
29	Doors			2014	9,500	950	10	950		5,621
30	Quarry Tile - Kitchen			2015	14,986	749	20	749		4,307
31	Maple Solid Core Doors			2015	9,540	636	15	636		3,604
32	Wood Blinds			2015	6,587	878	5	878		6,586
33	Garage Siding and Garage Door			2015	2,706	271	10	271		1,444
34	Water Heater			2015	3,842	384	10	384		1,984
35	Water Softener			2015	3,472	347	10	347		1,677
36										

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

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

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

Facility Name & ID Number Shelbyville Manor

0047878

Report Period Beginning:

10/1/2019

Ending:

9/30/2020

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	
37	Remodel-Corridor 200 Office Area Flooring Tile/Electrical	2016	82,774	6,898	12	6,898	\$	\$ 32,191	37
38	PTAC Units	2016	5,682	1,136	5	1,136		4,876	38
39	100 Amp Sub Panel/Breakers	2017	3,100	310	10	310		1,085	39
40	Install 2 New Refrigeration Systems for Existing Boxes	2017	8,467	847	10	847		2,894	40
41	Water Softener	2017	4,408	441	10	441		1,396	41
42	Cooler/Freezer Combo	2018	19,832	1,983	10	1,983		4,958	42
43	AC Unit - Kitchen Area	2018	4,532	906	5	906		2,114	43
44	Fire Alarm Panel / Annumciator	2018	4,250	283	15	283		590	44
45	PTAC Units	2017	3,390	678	5	678		1,978	45
46	PTAC Units	2018	5,702	1,141	5	1,141		2,803	46
47	PTAC Units/Control Boards	2019	5,337	1,068	5	1,068		1,380	47
48	Heating/Cooling Vent System -Split Unit in Hallway	2019	6,900	690	10	690		920	48
49	AC Unit-West Hall/Kitchen	2019	3,941	788	5	788		854	49
50	PTAC Units	2019	2,705	541	5	541		541	50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,712,901	\$ 59,676		\$ 250,177	\$ 190,501	\$ 2,991,180	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 802,446	\$ 33,136	\$ 33,136	\$	3-15 yrs	\$ 692,925	71
72	Current Year Purchases	2,759	328	328		7 yrs	328	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 805,205	\$ 33,464	\$ 33,464	\$		\$ 693,253	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	Patient Care	2012 Ford E350 Bus	2012	\$ 43,627	\$	\$	\$	4	\$ 43,627
77									
78									
79									
80	TOTALS			\$ 43,627	\$	\$	\$		\$ 43,627

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)			\$	7,757,233
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	93,140
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	283,641
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	190,501
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	3,728,060

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	2006 Toyota Corolla - 2006	\$ 14,900	\$	\$ 14,900
87	2003 GMC G3500 Van - 2006	29,848		29,848
88	Carpet/Vinyl Tile ALC - 2016	11,883	1,730	6,668
89				
90				
91	TOTALS	\$ 56,631	\$ 1,730	\$ 51,416

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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

N/A
N/A
9. Option to Buy: ☐ YES ☐ 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: \$ 7,049 Description: See Attached Schedule 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Shelbyville Manor

Period Beginning 10/1/2019
Period End 9/30/2020

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment Rental	6,999
Other Equipment Rental	25
Indirect Costs	25
Total - Line 16	7,049

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	2,657	\$ 174,477	\$	2,657	\$ 174,477	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,235	101,354		1,235	101,354	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		2,980	196,358		2,980	196,358	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				128,517		128,517	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	6,872	\$ 472,189	\$ 128,517	6,872	\$ 600,706	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 37,374	\$ 97,863	1
2	Cash-Patient Deposits	22,645	22,645	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 34,000)	742,918	749,044	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	69,915	84,923	6
7	Other Prepaid Expenses	3,256	14,263	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Interdivision Receivable	4,586,546	2,713,703	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,462,654	\$ 3,682,441	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		195,500	13
14	Buildings, at Historical Cost	861,279	6,712,901	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	661,564	848,832	16
17	Accumulated Depreciation (book methods)	(1,092,520)	(3,728,060)	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):		639,198	22
23	Other(specify): See Att Sch 17A		658,351	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 430,323	\$ 5,326,722	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,892,977	\$ 9,009,163	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 208,269	\$ 260,780	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	22,644	22,644	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	71,629	71,629	30
31	Accrued Taxes Payable (excluding real estate taxes)	36,481	36,481	31
32	Accrued Real Estate Taxes(Sch.IX-B)	14,272	94,354	32
33	Accrued Interest Payable		12,418	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 353,295	\$ 498,306	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,056,732	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	37,500	37,500	43
44	Medicare Advance-COVID	463,977	463,977	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 501,477	\$ 4,558,209	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 854,772	\$ 5,056,515	46
47	TOTAL EQUITY (page 18, line 24)	\$ 5,038,205	\$ 3,952,648	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,892,977	\$ 9,009,163	48

Shelbyville Manor

Period Beginning 10/1/2019
Period End 9/30/2020

Schedule 17A

XV. Balance Sheet

Line 23 Long Term Assets Other (specify):

	Operating	After Consolidation
Land-Assisted Living		34,500
Building-Assisted Living		896,167
Reserve for Depr-Building-Assisted Living		(328,596)
Physical Therapy Addition-Assisted Living		134,542
Reserve for Depr-Physical Therapy Addition-Assisted Living		(100,900)
Leasehold Improvements-Assisted Living		11,883
Reserve for Depr-Leasehold Improvements-Assisted Living		(8,398)
2006 Toyota Corolla - 2006		14,900
Reserve for Depr-2006 Toyota Corolla - 2006		(14,900)
2003 GMC G3500 Van - 2006		29,848
Reserve for Depr-2003 GMC G3500 Van - 2006		(29,848)
TOTAL		639,198

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		435,008
Loan Fees, Net		192,659
Real Estate Tax Escrow		9,790
Insurance Escrow		5,209
MIP Escrow		15,685
TOTAL		658,351

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,506,411	1
2	Restatements (describe):		2
3	Prior Period Adjustments	(29,217)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,477,194	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	561,011	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)	\$ 561,011	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)	\$ 5,038,205	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Shelbyville Manor

0047878

Report Period Beginning: 10/1/2019

Ending:

9/30/2020

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	\$ 6,301,270	1
2	Discounts and Allowances for all Levels	(21,577)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,279,693	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	144,127	6
7	Oxygen	1,770	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 145,897	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	732,113	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	1,019	13
14	Non-Patient Meals	410	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	80	20
21	Other Medical Services	19,914	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 753,536	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,030	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,030	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Attached Schedule 19A</u>	2,173	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,173	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,182,329	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,179,663	31
32	Health Care	2,651,659	32
33	General Administration	1,340,481	33
	B. Capital Expense		
34	Ownership	593,582	34
	C. Ancillary Expense		
35	Special Cost Centers	679,377	35
36	Provider Participation Fee	176,556	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,621,318	40
41	Income before Income Taxes (line 30 minus line 40)**	561,011	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 561,011	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 2,099,874	44
45	Private Pay - Net Inpatient Revenue	2,118,497	45
46	Medicare - Net Inpatient Revenue	2,005,036	46
47	Other-(specify) <u>Medicare Replacement/Managed Care</u>	54,641	47
48	Other-(specify) <u>Hospice</u>	1,645	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,279,693	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Shelbyville Manor

Period Beginning 10/1/2019
Period End 9/30/2020

Schedule 19A

XVII. Income Statement
Line 28a Other Income

Rental Description	Amount
Processing Fee	1,273
AJ's Fitness Center	900
Total - Line 16	2,173

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	2,499	2,738	\$ 83,981	\$ 30.67	1
2	Assistant Director of Nursing					2
3	Registered Nurses	13,077	13,636	356,914	26.17	3
4	Licensed Practical Nurses	23,055	23,593	475,172	20.14	4
5	CNAs & Orderlies	114,736	118,246	1,296,968	10.97	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,728	9,294	97,990	10.54	10
11	Social Service Workers	2,206	2,382	31,414	13.19	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,901	24,924	253,143	10.16	15
16	Dishwashers					16
17	Maintenance Workers	4,763	5,080	71,289	14.03	17
18	Housekeepers	14,701	15,376	158,143	10.29	18
19	Laundry	5,414	5,751	58,699	10.21	19
20	Administrator	2,432	2,584	102,570	39.69	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,270	10,661	124,724	11.70	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,416	2,504	53,694	21.44	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,550	2,682	27,107	10.11	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	2,412	2,584	44,088	17.06	33
34	TOTAL (lines 1 - 33)	233,160	242,034	\$ 3,235,896 *	\$ 13.37	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	\$ 7,834	L1, C3	35
36	Medical Director				36
37	Medical Records Consultant	Monthly	1,500	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,885	L10, C3	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				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 15,219		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS

0047878

Report Period Beginning:

10/1/2019

Ending:

9/30/2020

Facility Name & ID Number

Shelbyville Manor

Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership %

Amount

Karen Dailey

Administrator

None

\$ 102,570

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$ 102,570

B. Administrative - Other

Description

Amount

N/A

\$

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$

C. Professional Services

Vendor/Payee

Type

Amount

LTC Support Services, LLC

Support Services

\$ 181,068

RFMS, Inc.

Administrative Services

171,600

Templin Healthcare Accounting

Accounting Services

3,547

RSM US LLP

Accounting Services

23,500

Fudge Broadwater

Legal Services

158

TOTAL (agree to Schedule V, line 19, column 3)

(For legal fee disclosure, see page 39 of instructions)

\$ 379,873

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$ 33,915

Unemployment Compensation Insurance

5,843

FICA Taxes

241,225

Employee Health Insurance

192,519

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

401k

17,027

Other Employee Benefits

5,022

Less: AL Allocated Expenses

(52,767)

TOTAL (agree to Schedule V, line 22, col.8)

\$ 442,784

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

Description

Line #

Amount

N/A

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$ 1,992

Advertising: Employee Recruitment

19,304

Health Care Worker Background Check

(Indicate # of checks performed 177)

1,771

Patient Background Checks

70

695

Subscriptions

2,683

IHCA Dues

8,802

Other Licenses & Fees

2,740

Less: AL Expenses

(3,118)

Indirect costs

97

Less: Public Relations Expense

(2,419)

Non-allowable advertising

()

Yellow page advertising

()

TOTAL (agree to Sch. V, line 20, col. 8)

\$ 32,547

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

Seminar Expense

750

Entertainment Expense

()

TOTAL (agree to Sch. V, line 24, col. 8)

\$ 750

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

HFS 3745 (N-4-99)

IL478-2471

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. 2,740 IHCA
- (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? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 32,893 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 176,556
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 410
- (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? 100% Line 14
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: RSM US LLP
- (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.

SEE ACCOUNTANTS' PREPARATION REPORT