

		FOR BHF USE					

LL1

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

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0056416

Facility Name: Watseka Rehab Hlth Care Ctr

Address: 715 East Raymond Rd Watseka 60970
Number City Zip Code

County: Iroquois

Telephone Number: (815) 432-5476 Fax # (815) 432-5669

HFS ID Number:

Date of Initial License for Current Owners: 1/1/2005

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: Mike Kocher Telephone Number: (309) 689-5850
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 1/1/2020 to 12/31/2020 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) Mark Petersen
(Title) Chief Executive Officer

Paid
Preparer

(Signed) _____ (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 Watseka Rehab Hlth Care Ctr

0056416 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>123</u>	Skilled (SNF)	<u>123</u>	<u>44,895</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>123</u>	TOTALS	<u>123</u>	<u>44,895</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>17,902</u>	<u>1,271</u>	<u>2,740</u>	<u>21,913</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>17,902</u>	<u>1,271</u>	<u>2,740</u>	<u>21,913</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 48.81%

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 1/1/2005

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

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number
of beds certified 123 and days of care provided 2,601

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: 12/31/2020 Fiscal Year: 12/31/2020
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Watseka Rehab Hlth Care Ctr # 0056416 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	173,403	20,174	1,413	194,990		194,990	5,817	200,807			1
2	Food Purchase		164,548		164,548		164,548	(756)	163,792			2
3	Housekeeping	128,356	15,999		144,355		144,355	113	144,468			3
4	Laundry	35,943	8,488		44,431		44,431		44,431			4
5	Heat and Other Utilities			117,097	117,097		117,097	397	117,494			5
6	Maintenance	43,631	14,789	29,396	87,816		87,816	3,504	91,320			6
7	Other (specify):*											7
8	TOTAL General Services	381,333	223,998	147,906	753,237		753,237	9,075	762,312			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200		7,200			9
10	Nursing and Medical Records	1,044,800	128,991	916,514	2,090,305		2,090,305	3,436	2,093,741			10
10a	Therapy			434,554	434,554		434,554		434,554			10a
11	Activities	56,607	425		57,032		57,032	(1,178)	55,854			11
12	Social Services	34,300	54		34,354		34,354		34,354			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,135,707	129,470	1,358,268	2,623,445		2,623,445	2,258	2,625,703			16
	C. General Administration											
17	Administrative	72,000		241,200	313,200		313,200	(208,850)	104,350			17
18	Directors Fees											18
19	Professional Services			13,377	13,377		13,377	275,275	288,652			19
20	Dues, Fees, Subscriptions & Promotions			5,382	5,382		5,382	2,644	8,026			20
21	Clerical & General Office Expenses	33,266	1,540	18,974	53,780		53,780	35,995	89,775			21
22	Employee Benefits & Payroll Taxes			196,384	196,384		196,384	10,074	206,458			22
23	Inservice Training & Education							60	60			23
24	Travel and Seminar							19	19			24
25	Other Admin. Staff Transportation			9,235	9,235		9,235	4,167	13,402			25
26	Insurance-Prop.Liab.Malpractice			61,207	61,207		61,207	635	61,842			26
27	Other (specify):*											27
28	TOTAL General Administration	105,266	1,540	545,759	652,565		652,565	120,019	772,584			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,622,306	355,008	2,051,933	4,029,247		4,029,247	131,352	4,160,599			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			4,683	4,683		4,683	139,422	144,105			30
31	Amortization of Pre-Op. & Org.							81,111	81,111			31
32	Interest			18,413	18,413		18,413	341,360	359,773			32
33	Real Estate Taxes			80,514	80,514		80,514	229	80,743			33
34	Rent-Facility & Grounds			292,805	292,805		292,805	(292,805)				34
35	Rent-Equipment & Vehicles			34,422	34,422		34,422	95,968	130,390			35
36	Other (specify):*											36
37	TOTAL Ownership			430,837	430,837		430,837	365,285	796,122			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		60,021		60,021		60,021		60,021			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			183,445	183,445		183,445		183,445			42
43	Other (specify):*	44,300	1,655	119,646	165,601		165,601	(165,601)				43
44	TOTAL Special Cost Centers	44,300	61,676	303,091	409,067		409,067	(165,601)	243,466			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	1,666,606	416,684	2,785,861	4,869,151		4,869,151	331,036	5,200,187			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	(756)	2		4
5	Telephone, TV & Radio in Resident Rooms	(12,547)	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	32,767	30		9
10	Interest and Other Investment Income	(115)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(92)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(31,066)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(60,000)	43		24
25	Fund Raising, Advertising and Promotional	(2,455)	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	(63,875)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (138,139)		\$	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)	469,175	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 469,175		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ 331,036		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (9,281)	43	1
2	X-Rays-Part A	(4,488)	43	2
3	Disallowed Special Events	71	43	3
4	Offset Miscellaneous Office Supplies Revenue	(73)	21	4
5	Pet Expense	(1,443)	43	5
6	Offset Transportation Revenue	(1,178)	11	6
7	Offset Miscellaneous Nursing Revenue	(2,849)	10	7
8	Offset Disallowed Marketing	(44,300)	43	8
9	Disallowed Chamber of Commerce Dues	(334)	19	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
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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	(63,875)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark B. Petersen	100	See PG6-Supp		See PG6-Supp		

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 5,817	\$ 5,817	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	0		2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	113	113	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	397	397	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	3,494	3,494	5
6	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9	Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10	Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	5,451	5,451	8
9	V	10A	Therapy		Petersen Health Care Management, Inc.	100.00%	0		9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		10
11	V	17	Administrative	241,200	Petersen Health Care Management, Inc.	100.00%	32,350	(208,850)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	19,109	19,109	12
13	V								13
14	Total			\$ 241,200			\$ 66,731	\$ * (174,469)	14

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

VII. RELATED PARTIES (continued)

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

☒ X

 YES

☐

 NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	20	Dues, Fees, Subs & Promotions	\$	Petersen Health Care Management, Inc.	100.00%	\$ 2,978	\$ 2,978	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	36,068	36,068	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	9,901	9,901	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	60	60	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	19	19	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	4,167	4,167	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	635	635	21
22	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	5,888	5,888	22
23	V	31	Amortization		Petersen Health Care Management, Inc.	100.00%	0		23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	287	287	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	229	229	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	2,112	2,112	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			\$			\$ 62,344	\$ * 62,344	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	\$	Petersen Health Care II, LLC	100.00%	\$	\$	15
16	V	2	Food		Petersen Health Care II, LLC	100.00%			16
17	V	3	Housekeeping		Petersen Health Care II, LLC	100.00%			17
18	V	4	Laundry		Petersen Health Care II, LLC	100.00%			18
19	V	5	Utilities		Petersen Health Care II, LLC	100.00%			19
20	V	6	Maintenance		Petersen Health Care II, LLC	100.00%			20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%			21
22	V	10	Nursing and Medical Records		Petersen Health Care II, LLC	100.00%	834	834	22
23	V	15	Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%			23
24	V	17	Administrative		Petersen Health Care II, LLC	100.00%			24
25	V	19	Professional Services		Petersen Health Care II, LLC	100.00%	256,166	256,166	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care II, LLC	100.00%			26
27	V	21	Clerical and General Office		Petersen Health Care II, LLC	100.00%			27
28	V	22	Employee Benefits & Payroll		Petersen Health Care II, LLC	100.00%	173	173	28
29	V	23	Inservice Training & Education		Petersen Health Care II, LLC	100.00%			29
30	V	24	Travel and Seminar		Petersen Health Care II, LLC	100.00%			30
31	V	25	Other Admin. Staff Transport.		Petersen Health Care II, LLC	100.00%			31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care II, LLC	100.00%			32
33	V	30	Depreciation		Petersen Health Care II, LLC	100.00%	382	382	33
34	V	31	Amortization		Petersen Health Care II, LLC	100.00%			34
35	V	32	Interest		Petersen Health Care II, LLC	100.00%	5,918	5,918	35
36	V	33	Real Estate Taxes		Petersen Health Care II, LLC	100.00%			36
37	V	34	Rent-Facility and Grounds		Petersen Health Care II, LLC	100.00%			37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care II, LLC	100.00%	93,856	93,856	38
39	Total			\$			\$ 357,329	\$ * 357,329	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Maintenance	\$	Watseka Land, LLC	100.00%	\$ 10	\$ 10	15
16	V	19	Professional Services	\$	Watseka Land, LLC	100.00%			16
17	V	21	Equipment		Watseka Land, LLC	100.00%			17
18	V	26	Insurance-Property		Watseka Land, LLC	100.00%			18
19	V	26	Insurance-Mortgage Insurance		Watseka Land, LLC	100.00%			19
20	V	30	Depreciation		Watseka Land, LLC	100.00%	100,385	100,385	20
21	V	31	Amortization		Watseka Land, LLC	100.00%	81,111	81,111	21
22	V	32	Interest		Watseka Land, LLC	100.00%	335,270	335,270	22
23	V	33	Real Estate Taxes		Watseka Land, LLC	100.00%			23
24	V	34	Rent-Income and Grounds	292,805	Watseka Land, LLC	100.00%		(292,805)	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			\$ 292,805			\$ 516,776	\$ * 223,971	39

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

Facility Name & ID Number

Watseka Rehab Hlth Care Ctr

0056416

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Watseka Rehab Hlth Care Ctr

0056416

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Watseka Rehab Hlth Care Ctr

0056416

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Watseka Rehab Hlth Care Ctr

0056416

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number Watseka Rehab Hlth Care Ctr # 0056416 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Watseka Rehab Hlth Care Ctr# 0056416

Report Period Beginning:

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

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

Petersen Health Care Management, Inc.

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,286,694	75	\$ 341,556	\$ 398,718	21,913	\$ 5,817	1
2	2	Food	Resident Days	1,286,694	75	0	0	21,913	0	2
3	3	Housekeeping	Resident Days	1,286,694	75	6,605	3,056	21,913	113	3
4	5	Utilities	Resident Days	1,286,694	75	23,319	0	21,913	397	4
5	6	Maintenance	Resident Days	1,286,694	75	205,135	187,746	21,913	3,494	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,286,694	75	0	0	21,913	0	6
7	9	Medical Director	Resident Days	1,286,694	75	0	0	21,913	0	7
8	10	Nursing and Medical Records	Resident Days	1,286,694	75	320,054	736,064	21,913	5,451	8
9	10A	Therapy	Resident Days	1,286,694	75	0	0	21,913	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,286,694	75	0	0	21,913	0	10
11	17	Administrative	Resident Days	1,286,694	75	1,899,564	7,673,667	21,913	32,350	11
12	19	Professional Services	Resident Days	1,286,694	75	1,122,027	0	21,913	19,109	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,286,694	75	174,864	0	21,913	2,978	13
14	21	Clerical and General Office	Resident Days	1,286,694	75	2,117,879	2,195,755	21,913	36,068	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,286,694	75	581,392	0	21,913	9,901	15
16	23	Inservice Training & Education	Resident Days	1,286,694	75	3,515	0	21,913	60	16
17	24	Travel and Seminar	Resident Days	1,286,694	75	1,093	0	21,913	19	17
18	25	Other Admin. Staff Transport.	Resident Days	1,286,694	75	244,707	0	21,913	4,167	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,286,694	75	37,296	0	21,913	635	19
20	30	Depreciation	Resident Days	1,286,694	75	345,756	0	21,913	5,888	20
21	31	Amortization	Resident Days	1,286,694	75	0	0	21,913	0	21
22	32	Interest	Resident Days	1,286,694	75	16,848	0	21,913	287	22
23	33	Real Estate Taxes	Resident Days	1,286,694	75	13,448	0	21,913	229	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,286,694	75	124,022	0	21,913	2,112	24
25	TOTALS					\$ 7,579,080	\$ 11,195,006		\$ 129,075	25

Facility Name & ID Number Watseka Rehab Hlth Care Ctr# 0056416

Report Period Beginning:

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

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

Petersen Health Care II, LLC

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309)691-8113

Fax Number

(309)691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	92,563	5	\$	\$	12,963	\$	1
2	2	Food	Resident Days	92,563	5			12,963		2
3	3	Housekeeping	Resident Days	92,563	5			12,963		3
4	4	Laundry	Resident Days	92,563	5			12,963		4
5	5	Utilities	Resident Days	92,563	5			12,963		5
6	6	Maintenance	Resident Days	92,563	5			12,963		6
7	7	Mgmt. Allocation of Benefits	Resident Days	92,563	5			12,963		7
8	10	Nursing and Medical Records	Resident Days	92,563	5	5,954		12,963	834	8
9	15	Mgmt. Allocation of Benefits	Resident Days	92,563	5			12,963		9
10	17	Administrative	Resident Days	92,563	5			12,963		10
11	19	Professional Services	Resident Days	92,563	5	1,829,164		12,963	256,166	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	92,563	5			12,963		12
13	21	Clerical and General Office	Resident Days	92,563	5			12,963		13
14	22	Employee Benefits & Payroll	Resident Days	92,563	5	1,233		12,963	173	14
15	23	Inservice Training & Education	Resident Days	92,563	5			12,963		15
16	24	Travel and Seminar	Resident Days	92,563	5			12,963		16
17	25	Other Admin. Staff Transport.	Resident Days	92,563	5			12,963		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	92,563	5			12,963		18
19	30	Depreciation	Resident Days	92,563	5	2,726		12,963	382	19
20	31	Amortization	Resident Days	92,563	5			12,963		20
21	32	Interest	Resident Days	92,563	5	42,259		12,963	5,918	21
22	33	Real Estate Taxes	Resident Days	92,563	5			12,963		22
23	34	Rent-Facility and Grounds	Resident Days	92,563	5			12,963		23
24	35	Rent-Equipment & Vehicles	Resident Days	92,563	5	670,184		12,963	93,856	24
25	TOTALS					\$ 2,551,520	\$		\$ 357,329	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	Huntington Bank		X	Mortgage	Varies	02/01/17	2,774,700	\$ Paid			\$ 18,413	1
2	Sector		X	Mortgage	Varies	4/1/2020	4,319,626	4,319,626	3/31/23	Varies	335,270	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 7,094,326	\$ 4,319,626			\$ 353,683	9
	B. Non-Facility Related*											
10								Interest Income			(115)	10
11								Home Office Allocation-PHCM			287	11
12								Home Office Allocation-PHC II			5,918	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 6,090	14
15	TOTALS (line 9+line14)						\$ 7,094,326	\$ 4,319,626			\$ 359,773	15

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

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

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

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

B. Real Estate Taxes

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.		\$	85,698	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.)				\$	81,876	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(3,822)	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	84,336	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.		Home Office Allocation			229	
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.				\$	80,743	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2015	85,420	8		
		2016	85,452	9		
		2017	84,319	10		
		2018	82,103	11		
		2019	81,876	12		
Accrual based on prior year tax bill.						

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2019	\$		13
14	PLUS APPEAL COST FROM LINE 5	\$		14
15	LESS REFUND FROM LINE 6	\$		15
16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

FACILITY NAME Watseka Rehabilitation & Health Care Center COUNTY Iroquois

FACILITY IDPH LICENSE NUMBER 0046847

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

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

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: 28,000

B. General Construction Type: Exterior Brick & Block

Frame Steel

Number of Stories 1

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

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

☒ YES

☐ NO

If so, please complete the following:

1. Total Amount Incurred: 216,297

2. Number of Years Over Which it is Being Amortized: 3

3. Current Period Amortization: 81,111

4. Dates Incurred: 2020

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	28,000	2005	\$ 120,000	1
2					2
3	TOTALS	28,000		\$ 120,000	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	123		2005	1976	\$ 2,511,949	\$	30	\$ 83,732	\$ 83,732	\$ 1,339,711
5										
6										
7										
8										
	Improvement Type**									
9	Parking lots, sidewalks & landscaping			2005	534,029		15	35,602	35,602	534,029
10	Sidewalks			2006	6,600		15	440	440	5,940
11	Roof			2007	7,678		15	512	512	6,400
12	Roof Repair			2008	3,276		39	84	84	966
13	Water Heater			2009	3,577		5			3,577
14	Water Heater			2009	2,885		5			2,885
15	Sprinkler Head Replacements			2010	22,838		15	1,522	1,522	14,459
16	Water Heater			2010	3,190		10	320	320	3,040
17	Roof Repair			2010	2,670		7			2,670
18	A/C Repair			2011	2,723		7			2,723
19	Wall and Roof Repair			2011	7,139		7			7,139
20	Lunchroom and Kitchen Roof Repairs			2013	4,450		7	636	636	4,134
21	Roof Repairs			2013	2,850		7	408	408	2,652
22	Vinyl Fence			2014	3,600		15	240	240	1,320
23	Valve Replacement			2014	4,100		7	586	586	2,637
24	Grease Trap			2015	4,154		7	594	594	2,673
25	Air Conditioner and Furnace-Rooftop			2015	17,029		15	1,136	1,136	5,112
26	Front Entrance Door			2016	3,835		7	548	548	1,918
27	Roof Replacement for B-Wing			2017	53,865		25	2,154	2,154	5,385
28	Tile Cleaning			2019	3,070		7	438	438	657
29	Roof Repairs			2020	6,504		7	465	465	465
30	Front Desk Remodeling			2020	5,550		15	185	185	185
31	Flooring			2020	47,808		15	1,594	1,594	1,594
32	Cabinets for Nurses Station			2020	3,172		15	106	106	106
33	Sidewalk Repair			2020	3,850		15	128	128	128
34	Fence for Memory Garden			2020	5,927		15	198	198	198
35										
36										

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Watseka Rehab Hlth Care Ctr

0056416

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57	Land Improvements Booked		440			(440)		57
58	Building Booked		83,732			(83,732)		58
59	Building Improvement Booked		15,137			(15,137)		59
60								60
61	2020-Home Office Allocation-Building Improvements	11,046			265	265		61
62	2020-Home Office Allocation-Land Improvements	1,108			70	70		62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 3,290,472	\$ 99,309		\$ 131,963	\$ 32,654	\$ 1,952,703	70

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 47,373	\$ 5,069	\$ 5,517	\$ 448	5-10 yrs.	\$ 24,572	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	779,302					779,302	73
74	Home Office Allocation			5,935	5,935			74
75	TOTALS	\$ 826,675	\$ 5,069	\$ 11,452	\$ 6,383		\$ 803,874	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	Resident	Bus	2005	\$ 20,000	\$	\$	\$		\$ 20,000
77	Resident	Minivan	2017	3,450	690	690			2,415
78									
79									
80	TOTALS			\$ 23,450	\$ 690	\$ 690	\$		\$ 22,415

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)			\$	4,260,597
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	105,068
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	144,105
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	39,037
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	2,778,992

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

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .
9. Option to Buy: ☐ YES ☐ NO Terms: *

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: \$ 130,390 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.

Watseka Rehab Hlth Care Ctr
0056416

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

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 25,580
Dishwasher	701
Copier	8,141
Home Office Allocation	<u>95,968</u>
	<u><u>130,390</u></u>

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

		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.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	15,743	\$ 236,150	\$	15,743	\$ 236,150	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,155	32,328		2,155	32,328	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		11,072	166,076		11,072	166,076	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				60,021		60,021	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			\$	28,970	\$ 434,554	\$ 60,021	28,970	\$ 494,575	14

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

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (57,629)	\$ (57,629)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 199,143)	3,070,113	3,070,113	3
4	Supply Inventory (priced at Cost)	15,231	15,231	4
5	Short-Term Investments			5
6	Prepaid Insurance	29,880	29,880	6
7	Other Prepaid Expenses	1,043,129	1,043,129	7
8	Accounts Receivable (owners or related parties)		8,162	8
9	Other(specify): Employee Education Loans	1,207	1,207	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,101,931	\$ 4,110,093	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		120,000	13
14	Buildings, at Historical Cost		2,522,995	14
15	Leasehold Improvements, at Historical Cost	72,812	767,477	15
16	Equipment, at Historical Cost	23,450	850,125	16
17	Accumulated Depreciation (book methods)	(26,178)	(2,778,992)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		135,186	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	76,474	407,512	21
22	Other Long-Term Assets (specify):	257,851	257,851	22
23	Other(specify): Intercompany Loans	532,962	532,962	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 937,371	\$ 2,815,116	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,039,302	\$ 6,925,209	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,094,769	\$ 1,094,769	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	81,512	81,512	30
31	Accrued Taxes Payable (excluding real estate taxes)	90,966	90,966	31
32	Accrued Real Estate Taxes(Sch.IX-B)	84,336	84,336	32
33	Accrued Interest Payable		51,802	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	45	45	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,351,628	\$ 1,403,430	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,319,626	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Intercompany Loans	1,005,905	976,249	43
44	Loan Payable-MCAD Adv. & SBA PPP	1,238,000	1,238,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,243,905	\$ 6,533,875	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,595,533	\$ 7,937,305	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,443,769	\$ (1,012,096)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,039,302	\$ 6,925,209	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (720,887)	1
2	Restatements (describe):		2
3	Adjustments Made After Cost Reports Were Filed	1,370,714	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 649,827	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	793,942	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)	\$ 793,942	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)	\$ 1,443,769	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Watseka Rehab Hlth Care Ctr**# **0056416**Report Period Beginning: **1/1/2020**Ending: **12/31/2020****XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**1**

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,437,229	1
2	Discounts and Allowances for all Levels	(406,118)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,031,111	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	628,038	6
7	Oxygen	1,828	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 629,866	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	756	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	108,095	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	24,372	20
21	Other Medical Services	24,289	21
22	Laundry	114	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 157,626	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	115	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 115	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation Revenue	1,178	28
28a	Miscellaneous and COVID Stimulus Revenue	843,197	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 844,375	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,663,093	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	753,237	31
32	Health Care	2,623,445	32
33	General Administration	652,565	33
	B. Capital Expense		
34	Ownership	430,837	34
	C. Ancillary Expense		
35	Special Cost Centers	225,622	35
36	Provider Participation Fee	183,445	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,869,151	40
41	Income before Income Taxes (line 30 minus line 40)**	793,942	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 793,942	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 2,849,874	44
45	Private Pay - Net Inpatient Revenue	209,857	45
46	Medicare - Net Inpatient Revenue	950,337	46
47	Other-(specify) Insurance Net Inpatient Revenue	21,043	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,031,111	49

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

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

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

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

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
 (This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,783	1,864	\$ 71,777	\$ 38.51	1
2	Assistant Director of Nursing	340	340	11,115	32.69	2
3	Registered Nurses	4,719	4,763	167,695	35.21	3
4	Licensed Practical Nurses	4,847	4,976	117,396	23.59	4
5	CNAs & Orderlies	44,929	45,952	643,071	13.99	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	840	840	15,460	18.40	9
10	Activity Assistants	2,128	2,276	35,919	15.78	10
11	Social Service Workers	2,080	2,080	34,300	16.49	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	27,690	13.31	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,141	14,493	145,713	10.05	15
16	Dishwashers					16
17	Maintenance Workers	1,954	2,062	43,631	21.16	17
18	Housekeepers	10,973	11,090	128,356	11.57	18
19	Laundry	3,652	3,792	35,943	9.48	19
20	Administrator	2,024	2,080	72,000	34.62	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,080	2,080	33,266	15.99	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Page 20A</u>	3,629	3,736	83,274	22.29	33
34	TOTAL (lines 1 - 33)	102,199	104,504	\$ 1,666,606 *	\$ 15.95	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	24	\$ 1,413	L1, C3	35
36	Medical Director	Monthly	7,200	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,816	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	28	1,660	L10, C3	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)	52	\$ 17,089		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	5,039	\$ 353,424	L10,C3	50
51	Licensed Practical Nurses	8,368	405,002	L10,C3	51
52	Certified Nurse Assistants/Aides	4,032	149,612	L10,C3	52
53	TOTAL (lines 50 - 52)	17,439	\$ 908,038		53

Watseka Rehab Hlth Care Ctr
0056416
Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 20A

XVIII. Staffing and Salary Costs

			Reporting Period	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	29	29	1,104	38.07
Transportation	522	522	5,228	10.02
Alzheimer's Coordinator	998	1,105	32,642	29.54
Marketing	2,080	2,080	44,300	21.30
TOTAL	3,629	3,736	83,274	

Watseka Rehab Hlth Care Ctr
0056416
Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		13,377
Home Office Allocation		
Baker Tilly Virchow Krause LLP	Legal	336
Duane Morris	Legal	470
Lexis Nexis	Legal	9
Livingston, Barger, Brant, Schroeder	Legal	18
Miller, Hall, Triggs	Legal	58
Miscellaneous	Legal	22
SB2	Legal	174
SmithAmundsen LLC	Legal	1,075
Sorling Northrup	Legal	307
Applegate & Thorne	Legal	9,727
Baker Tilly Virchow Krause LLP	Legal	916
Boyle Brasher LLC	Legal	1,009
Bureau Veritas Technical Assessment	Legal	559
Chapman and Keller	Legal	39,491
CliftonLarsonAllen	Legal	2,353
Duane Morris	Legal	80,028
Elias, Meginnes, Seghetti	Legal	82
Illinois Secretary of State	Legal	112
Lashly & Baer	Legal	1,108
Livingston, Barger, Brandt, Schroeder	Legal	4,040
Moore, Susler, McNutt, Wrigley	Legal	1,342
Saul Ewing Artstein & Lehr	Legal	302
Sector	Legal	8,616
Sedgwick Claims Management	Legal	26,379
SmithAmundsen	Legal	4,569
Sorling Northrup	Legal	1,177
SPI Corporate Solutions	Legal	12,897
Stanley, Lande and Hunter	Legal	446
CliftonLarsonAllen	Accounting	2,556
Ginoli & Co.	Accounting	1,396
Ability Network	Computer Services	3,429
Allscripts	Computer Services	541
AOD Matrix Care	Computer Services	6,023
AT&T	Computer Services	6
ATS	Computer Services	328
CCH	Computer Services	19
Charter Communications	Computer Services	30
Citrix Systems	Computer Services	102
Comcast	Computer Services	35
ITSavvy	Computer Services	159
Kemper Technology	Computer Services	783
Miscellaneous	Computer Services	152
Pearl Technology	Computer Services	142
Stratus Networks	Computer Services	622
TR Professional	Computer Services	13
David Budde	Other Prof Fees	14
DJ Howard and Associates	Other Prof Fees	26
Getzler Henrich & Associates	Other Prof Fees	106
LRI Consulting Services	Other Prof Fees	103
McQuellon Consulting	Other Prof Fees	65
Miscellaneous	Other Prof Fees	139
Optimizer	Other Prof Fees	56
Registered Agent Solutions	Other Prof Fees	31
RSM McGladrey	Other Prof Fees	340
SB2	Other Prof Fees	435
Sedgwick CMS	Other Prof Fees	586
Tarver Program Consultants	Other Prof Fees	81
D.J. Howard & Associates	Other Prof Fees	1,050
Creative Health Capital	Other Prof Fees	10,426
Getzler Henrich & Associates	Other Prof Fees	9,836
Health Dimensions	Other Prof Fees	1,400
Mohr & Kerr Engineering and Land Surveying	Other Prof Fees	26,311
SB2	Other Prof Fees	840
Scott Commuication Solutions	Other Prof Fees	2,101
Sedgwick Claims Management	Other Prof Fees	7,371
Total (agree to Schedule V, line 19, column 8)		<u>288,652</u>

Watseka Rehab Hlth Care Ctr
0056416

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

Schedule 21B

25. Administrative and Staff Transportation

Gas	\$	1,447
Auto Repairs		2,506
Mileage-Travel		5,282
Home Office Allocation		<u>4,167</u>
		<u>13,402</u>

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union?

No

(2) Are there any dues to nursing home associations included on the cost report?

No

If YES, give association name and amount.

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

No

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

N/A

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

No

If YES, what is the capacity?

N/A

(5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

7 yrs.

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

\$ 26,428

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.

\$ 183,445

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.

\$ 756

(16) Travel and Transportation

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

No

If YES, attach a complete explanation.

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

Yes

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

\$ 1,178

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

100

d. Have vehicle usage logs been maintained?

Yes

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

Yes

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

Yes

g. Does the facility transport residents to and from day training?

No

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

\$

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

Yes

Firm Name:

Ginoli and Company

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

Yes

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

See page 39 of the instructions for details.

No

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

HFS 3745 (N-4-99)

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