

		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: <u>0052282</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>White Oak Rehabilitation HCC</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2020</u> to <u>12/31/2020</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																							
Address: <u>1700 White Street</u> <u>Mount Vernon</u> <u>62864</u>																									
Number City Zip Code																									
County: <u>Jefferson</u>																									
Telephone Number: <u>(618) 242-4075</u> Fax # <u>(618) 242-4092</u>																									
HFS ID Number: _____		<table><tr><td rowspan="2">Officer or Administrator of Provider</td><td>(Signed) _____</td><td>(Date) _____</td></tr><tr><td>(Type or Print Name) <u>Mark Petersen</u></td><td></td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Title) <u>Chief Executive Officer</u></td><td></td></tr><tr><td>(Signed) _____</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) _____</td><td></td></tr><tr><td>(Firm Name & Address) _____</td><td></td></tr><tr><td colspan="2"></td><td>(Telephone) <u>()</u></td><td>Fax # ()</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) <u>Mark Petersen</u>		Paid Preparer	(Title) <u>Chief Executive Officer</u>		(Signed) _____	(Date) _____	(Print Name and Title) _____		(Firm Name & Address) _____				(Telephone) <u>()</u>	Fax # ()				
Officer or Administrator of Provider	(Signed) _____				(Date) _____																				
	(Type or Print Name) <u>Mark Petersen</u>																								
Paid Preparer	(Title) <u>Chief Executive Officer</u>																								
	(Signed) _____			(Date) _____																					
	(Print Name and Title) _____																								
	(Firm Name & Address) _____																								
		(Telephone) <u>()</u>	Fax # ()																						
Date of Initial License for Current Owners: <u>03/01/2006</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td></td></tr><tr><td></td><td>☒ Limited Liability Co.</td><td></td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.			☒ Limited Liability Co.			☐ Trust			☐ Other _____	
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	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:																									
Name: <u>Mike Kocher</u> Telephone Number: <u>(309)689-5850</u>																									
Email Address: _____																									
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 White Oak Rehabilitation HCC

0052282 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>65</u>	Skilled (SNF)	<u>65</u>	<u>23,725</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>65</u>	TOTALS	<u>65</u>	<u>23,725</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>10,261</u>	<u>1,373</u>	<u>2,328</u>	<u>13,962</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>10,261</u>	<u>1,373</u>	<u>2,328</u>	<u>13,962</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.85%

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 3/1/2006

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

YES ☒ Date 3/1/2006 NO ☐

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

YES ☒ NO ☐ If YES, enter number of beds certified 65 and days of care provided 2,255

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 White Oak Rehabilitation HCC # 0052282 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	114,952	12,863	2,931	130,746		130,746	3,718	134,464			1
2	Food Purchase		95,129		95,129		95,129	(1,875)	93,254			2
3	Housekeeping	74,467	16,275		90,742		90,742	72	90,814			3
4	Laundry	35,815	8,861		44,676		44,676		44,676			4
5	Heat and Other Utilities			59,926	59,926		59,926	254	60,180			5
6	Maintenance	21,951	4,094	32,534	58,579		58,579	2,233	60,812			6
7	Other (specify):*											7
8	TOTAL General Services	247,185	137,222	95,391	479,798		479,798	4,402	484,200			8
	B. Health Care and Programs											
9	Medical Director			11,400	11,400		11,400		11,400			9
10	Nursing and Medical Records	944,008	95,119	23,946	1,063,073		1,063,073	(3,815)	1,059,258			10
10a	Therapy			569,534	569,534		569,534		569,534			10a
11	Activities	50,131	254		50,385		50,385	(1,431)	48,954			11
12	Social Services	26,560			26,560		26,560		26,560			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,020,699	95,373	604,880	1,720,952		1,720,952	(5,246)	1,715,706			16
	C. General Administration											
17	Administrative	60,000		173,500	233,500		233,500	(152,825)	80,675			17
18	Directors Fees											18
19	Professional Services			8,431	8,431		8,431	37,412	45,843			19
20	Dues, Fees, Subscriptions & Promotions			2,903	2,903		2,903	1,518	4,421			20
21	Clerical & General Office Expenses	30,256	1,465	12,024	43,745		43,745	22,958	66,703			21
22	Employee Benefits & Payroll Taxes			259,099	259,099		259,099	6,328	265,427			22
23	Inservice Training & Education							38	38			23
24	Travel and Seminar							12	12			24
25	Other Admin. Staff Transportation			1,561	1,561		1,561	2,663	4,224			25
26	Insurance-Prop.Liab.Malpractice			1,710	1,710		1,710	27,013	28,723			26
27	Other (specify):*											27
28	TOTAL General Administration	90,256	1,465	459,228	550,949		550,949	(54,883)	496,066			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,358,140	234,060	1,159,499	2,751,699		2,751,699	(55,727)	2,695,972			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			6,099	6,099		6,099	74,879	80,978			30
31	Amortization of Pre-Op. & Org.							4,628	4,628			31
32	Interest							57,668	57,668			32
33	Real Estate Taxes							41,254	41,254			33
34	Rent-Facility & Grounds			170,212	170,212		170,212	(170,212)				34
35	Rent-Equipment & Vehicles			16,178	16,178		16,178	72,950	89,128			35
36	Other (specify):*											36
37	TOTAL Ownership			192,489	192,489		192,489	81,167	273,656			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		41,440		41,440		41,440		41,440			39
40	Barber and Beauty Shops			41	41		41		41			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			106,297	106,297		106,297		106,297			42
43	Other (specify):*		158	96,466	96,624		96,624	(96,624)				43
44	TOTAL Special Cost Centers		41,598	202,804	244,402		244,402	(96,624)	147,778			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,358,140	275,658	1,554,792	3,188,590		3,188,590	(71,184)	3,117,406			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	(1,875)	2		4
5	Telephone, TV & Radio in Resident Rooms	(4,227)	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	(28,725)	30		9
10	Interest and Other Investment Income	(46)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(211)	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	(14,491)	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	(66,000)	43		24
25	Fund Raising, Advertising and Promotional	(683)	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	(23,195)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (139,453)		\$	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)	68,269	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 68,269		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (71,184)		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	\$ (7,504)	43	1
2	X-Rays-Part A	(4,166)	43	2
3	Offset Transportation Revenue	(1,431)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(93)	21	4
5	Disallowed Chamber of Commerce Dues	(385)	20	5
6	Offset Miscellaneous Nursing Supplies Revenue	(9,299)	10	6
7	Special Events	(317)	43	7
8				8
9				9
10				10
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(23,195)		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%	\$ 3,718	\$ 3,718	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%	72	72	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	254	254	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	2,233	2,233	5
6	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9	Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10	Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	3,484	3,484	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	173,500	Petersen Health Care Management, Inc.	100.00%	20,675	(152,825)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	12,212	12,212	12
13	V								13
14	Total			\$ 173,500			\$ 42,648	\$ * (130,852)	14

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	20	Dues, Fees, Subs & Promotions	\$	Petersen Health Care Management, Inc.	100.00%	\$ 1,903	\$ 1,903	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	23,051	23,051	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	6,328	6,328	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	38	38	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	12	12	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	2,663	2,663	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	406	406	21
22	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	3,763	3,763	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%	183	183	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	146	146	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,350	1,350	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			\$			\$ 39,843	\$ * 39,843	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 Management Company, LLC	100.00%	\$ 0	\$	15
16	V	2	Food		Petersen Management Company, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Management Company, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Management Company, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Management Company, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Management Company, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Management Company, LLC	100.00%	2,000	2,000	22
23	V	15	Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Management Company, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Management Company, LLC	100.00%	18,500	18,500	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Management Company, LLC	100.00%	0		26
27	V	21	Clerical and General Office		Petersen Management Company, LLC	100.00%	0		27
28	V	22	Employee Benefits & Payroll		Petersen Management Company, LLC	100.00%			28
29	V	23	Inservice Training & Education		Petersen Management Company, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Management Company, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Management Company, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Management Company, LLC	100.00%	0		32
33	V	30	Depreciation		Petersen Management Company, LLC	100.00%	1,394	1,394	33
34	V	31	Amortization		Petersen Management Company, LLC	100.00%	0		34
35	V	32	Interest		Petersen Management Company, LLC	100.00%	218	218	35
36	V	33	Real Estate Taxes		Petersen Management Company, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Management Company, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Management Company, LLC	100.00%	71,600	71,600	38
39	Total			\$			\$ 93,712	\$ * 93,712	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.

☒ 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	6	Maintenance	\$	Petersen 24, LLC	100.00%	\$	\$	15
16	V	19	Professional Services	\$	Petersen 24, LLC	100.00%	6,700	6,700	16
17	V	21	Equipment		Petersen 24, LLC	100.00%			17
18	V	26	Insurance-Property		Petersen 24, LLC	100.00%	4,093	4,093	18
19	V	26	Insurance-Liability		Petersen 24, LLC	100.00%	9,616	9,616	19
20	V	26	Insurance-Mortgage Insurance		Petersen 24, LLC	100.00%	12,898	12,898	20
21	V	30	Depreciation		Petersen 24, LLC	100.00%	98,447	98,447	21
22	V	31	Amortization		Petersen 24, LLC	100.00%	4,628	4,628	22
23	V	32	Interest	572	Petersen 24, LLC	100.00%	57,345	56,773	23
24	V	33	Real Estate Taxes		Petersen 24, LLC	100.00%	41,648	41,648	24
25	V	34	Rent-Income and Grounds	170,212	Petersen 24, LLC	100.00%		(170,212)	25
26	V	43	Service Charges		Petersen 24, LLC	100.00%	975	975	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			\$ 170,784			\$ 236,350	\$ * 65,566	39

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

Facility Name & ID Number

White Oak Rehabilitation HCC

0052282

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

White Oak Rehabilitation HCC

0052282

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

White Oak Rehabilitation HCC

0052282

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

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 White Oak Rehabilitation HCC # 0052282 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 White Oak Rehabilitation HCC# 0052282

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	1,282,791	75	\$ 341,562	\$ 398,718	13,962	\$ 3,718	1
2	2	Food	Resident Days	1,282,791	75	0	0	13,962	0	2
3	3	Housekeeping	Resident Days	1,282,791	75	6,607	3,056	13,962	72	3
4	5	Utilities	Resident Days	1,282,791	75	23,320	0	13,962	254	4
5	6	Maintenance	Resident Days	1,282,791	75	205,132	187,746	13,962	2,233	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,282,791	75	0	0	13,962	0	6
7	9	Medical Director	Resident Days	1,282,791	75	0	0	13,962	0	7
8	10	Nursing and Medical Records	Resident Days	1,282,791	75	320,057	736,064	13,962	3,484	8
9	10A	Therapy	Resident Days	1,282,791	75	0	0	13,962	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,282,791	75	0	0	13,962	0	10
11	17	Administrative	Resident Days	1,282,791	75	1,899,565	7,673,667	13,962	20,675	11
12	19	Professional Services	Resident Days	1,282,791	75	1,122,028	0	13,962	12,212	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,282,791	75	174,863	0	13,962	1,903	13
14	21	Clerical and General Office	Resident Days	1,282,791	75	2,117,880	2,195,755	13,962	23,051	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,282,791	75	581,393	0	13,962	6,328	15
16	23	Inservice Training & Education	Resident Days	1,282,791	75	3,513	0	13,962	38	16
17	24	Travel and Seminar	Resident Days	1,282,791	75	1,094	0	13,962	12	17
18	25	Other Admin. Staff Transport.	Resident Days	1,282,791	75	244,700	0	13,962	2,663	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,282,791	75	37,297	0	13,962	406	19
20	30	Depreciation	Resident Days	1,282,791	75	345,756	0	13,962	3,763	20
21	31	Amortization	Resident Days	1,282,791	75	0	0	13,962	0	21
22	32	Interest	Resident Days	1,282,791	75	16,842	0	13,962	183	22
23	33	Real Estate Taxes	Resident Days	1,282,791	75	13,451	0	13,962	146	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,282,791	75	124,017	0	13,962	1,350	24
25	TOTALS					\$ 7,579,077	\$ 11,195,006		\$ 82,491	25

Facility Name & ID Number White Oak Rehabilitation HCC# 0052282

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 Management Company, 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	130,685	6	\$	\$	13,962	\$	1
2	2	Food	Resident Days	130,685	6			13,962		2
3	3	Housekeeping	Resident Days	130,685	6			13,962		3
4	4	Laundry	Resident Days	130,685	6			13,962		4
5	5	Utilities	Resident Days	130,685	6			13,962		5
6	6	Maintenance	Resident Days	130,685	6			13,962		6
7	7	Mgmt. Allocation of Benefits	Resident Days	130,685	6			13,962		7
8	10	Nursing and Medical Records	Resident Days	130,685	6	18,718		13,962	2,000	8
9	15	Mgmt. Allocation of Benefits	Resident Days	130,685	6			13,962		9
10	17	Administrative	Resident Days	130,685	6			13,962		10
11	19	Professional Services	Resident Days	130,685	6	173,161		13,962	18,500	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	130,685	6			13,962		12
13	21	Clerical and General Office	Resident Days	130,685	6			13,962		13
14	22	Employee Benefits & Payroll	Resident Days	130,685	6			13,962		14
15	23	Inservice Training & Education	Resident Days	130,685	6			13,962		15
16	24	Travel and Seminar	Resident Days	130,685	6			13,962		16
17	25	Other Admin. Staff Transport.	Resident Days	130,685	6			13,962		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	130,685	6			13,962		18
19	30	Depreciation	Resident Days	130,685	6	13,046		13,962	1,394	19
20	31	Amortization	Resident Days	130,685	6			13,962		20
21	32	Interest	Resident Days	130,685	6	2,043		13,962	218	21
22	33	Real Estate Taxes	Resident Days	130,685	6			13,962		22
23	34	Rent-Facility and Grounds	Resident Days	130,685	6			13,962		23
24	35	Rent-Equipment & Vehicles	Resident Days	130,685	6	670,184		13,962	71,600	24
25	TOTALS					\$ 877,152	\$		\$ 93,712	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	HUD Mortgage	Varies	5/1/13	2,497,000	\$ 1,946,553	4/30/38	Varies	\$ 57,885	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 2,497,000	\$ 1,946,553			\$ 57,885	9	
	B. Non-Facility Related*												
10								Interest Income Offset			(618)	10	
11								Home Office Allocation-PHCM			183	11	
12								Home Office Allocation-PMC			218	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (217)	14	
15	TOTALS (line 9+line14)						\$ 2,497,000	\$ 1,946,553			\$ 57,668	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 12,898 Line # 26

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2019 report.				\$	41,880 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.)				\$	40,604 2
3. Under or (over) accrual (line 2 minus line 1).				\$	(1,276) 3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	42,384 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 TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	146 6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	41,254 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2015	37,485	8		
	2016	38,312	9		
	2017	39,265	10		
	2018	40,123	11		
	2019	40,604	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.

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME White Oak Rehabilitation & Health Care Center COUNTY Jefferson
FACILITY IDPH LICENSE NUMBER 0052282
CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER
TELEPHONE (309)689-5850 FAX #: (309)691-8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2019.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>07-30-401-007</u>	<u>Long-Term Care Facility</u>	\$ <u>40,604.28</u>	\$ <u>40,604.28</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>40,604.28</u></u>	\$ <u><u>40,604.28</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X NO

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

C. Tax Bills

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

PLEASE NOTE: *Payment information from the Internet* or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 18,008

B. General Construction Type: Exterior BrickFrame Block

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: 115,710

2. Number of Years Over Which it is Being Amortized: 25

3. Current Period Amortization: 4,628

4. Dates Incurred: May-December 2013

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	125,030	2006	\$ 60,000	1
2					2
3	TOTALS	125,030		\$ 60,000	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	65		2006	1965	\$ 2,015,000	\$	25	\$ 53,734	\$ 53,734	\$ 806,009
5										
6										
7										
8										
	Improvement Type**									
9	Land Improvements		2006		15,000		15	1,000	1,000	14,667
10	Sidewalks		2006		4,240		15	283	283	4,221
11	Plumbing		2006		5,360		20	268	268	3,886
12	Sign		2006		3,118		10			3,118
13	Water Heaters		2007		7,053		10			7,053
14	Fire/Sprinkler System		2007		48,100		15	3,206	3,206	43,281
15	Water Heater		2008		5,196		10			5,196
16	Roof Replacement on Low-Sloped Roof		2011		117,000		25	4,680	4,680	44,460
17	Water Heater		2012		3,735		7			3,735
18	Parking Lot Paving		2013		18,400		15	1,226	1,226	9,195
19	Air Conditioner Repair		2017		2,793		7	400	400	1,400
20	Water Heater-100 Gallon		2017		4,335		7	620	620	2,170
21	Air Conditioner Repair		2017		3,050		7	436	436	1,526
22	Air Conditioner & Heater-Kitchen Area		2017		13,285		15	886	886	3,090
23	Furnace		2018		4,520		15	300	300	750
24	Air Conditoner		2018		13,205		15	880	880	2,200
25	Compressor Repair		2019		2,975		7	426	426	639
26	Generator Repair		2020		59,976		15	1,999	1,999	1,999
27										
28										
29										
30	Land Improvements Booked					1,283			(1,283)	
31	Building Booked					80,600			(80,600)	
32	Building Improvement Booked					17,058			(17,058)	
33										
34	2020-Home Office Allocation-Building Improvements				7,059			169	169	
35	2020-Home Office Allocation-Land Improvements				708			45	45	
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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
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									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)		\$ 2,354,108	\$ 98,941		\$ 70,558	\$ (28,383)	\$ 958,595	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	\$ 42,039	\$ 5,364	\$ 4,971	\$ (393)	5-10 yrs.	\$ 24,377	71
72	Current Year Purchases	7,080	241	506	265	7 yrs.	506	72
73	Fully Depreciated Assets	399,981					399,981	73
74	Home Office Allocation			4,943	4,943			74
75	TOTALS	\$ 449,100	\$ 5,605	\$ 10,420	\$ 4,815		\$ 424,864	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	Facility	2007 Ford Cargo Van	2007	\$ 28,602	\$	\$	\$		\$ 28,602
77									
78									
79									
80	TOTALS			\$ 28,602	\$	\$	\$		\$ 28,602

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)			\$	2,891,810
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	104,546
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	80,978
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(23,568)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	1,412,061

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: \$ 89,128 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.

White Oak Rehabilitation HCC
0052282

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	\$	10,132
Dishwasher		701
Copier		5,345
Home Office Allocation		<u>72,950</u>
		<u><u>89,128</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

ALLOCATION OF COSTS (d)

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

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

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

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

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
	Service	Schedule V Line & Column Reference	2	3	4		5	6	7	8
			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	\$	13,971	\$ 209,567	\$	13,971	\$ 209,567	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		7,632	114,482		7,632	114,482	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		16,319	244,792		16,319	244,792	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				41,440		41,440	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	10A(3)			46	693		46	693	12
13	Other (specify):									13
14	TOTAL			\$	37,968	\$ 569,534	\$ 41,440	37,968	\$ 610,974	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	\$ 329,571	\$ 329,571	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 146,126)	2,218,901	2,218,901	3
4	Supply Inventory (priced at Cost)	11,507	11,507	4
5	Short-Term Investments			5
6	Prepaid Insurance	11,131	18,198	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		21,853	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,571,110	\$ 2,600,030	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		60,000	13
14	Buildings, at Historical Cost		2,022,059	14
15	Leasehold Improvements, at Historical Cost	59,976	332,049	15
16	Equipment, at Historical Cost	53,166	477,702	16
17	Accumulated Depreciation (book methods)	(47,834)	(1,412,061)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		115,710	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(35,484)	20
21	Restricted Funds		372,002	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Intercompany Loans	792,342	816,859	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 857,650	\$ 2,748,836	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,428,760	\$ 5,348,866	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,373,571	\$ 1,378,550	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	62,566	62,566	30
31	Accrued Taxes Payable (excluding real estate taxes)	71,957	71,957	31
32	Accrued Real Estate Taxes(Sch.IX-B)		42,384	32
33	Accrued Interest Payable		4,477	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	1	1	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,508,095	\$ 1,559,935	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,946,553	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44	Loan Payable-MCAD Adv. Payment	2,000,000	2,000,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,000,000	\$ 3,946,553	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,508,095	\$ 5,506,488	46
47	TOTAL EQUITY(page 18, line 24)	\$ (79,335)	\$ (157,622)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,428,760	\$ 5,348,866	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (918,203)	1
2	Restatements (describe):		2
3	Adjustments Made After Cost Reports Were Filed	(452,275)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,370,478)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,291,143	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,291,143	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)	\$ (79,335)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number White Oak Rehabilitation HCC

0052282

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 2,908,263	1
2	Discounts and Allowances for all Levels	(602,159)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,306,104	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,044,482	6
7	Oxygen	3,265	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,047,747	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	1,875	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	77,039	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	17,308	20
21	Other Medical Services	8,206	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 104,428	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	46	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 46	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	1,431	28
28a	<u>Miscellaneous and COVID Stimulus Revenue</u>	1,019,977	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,021,408	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,479,733	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	479,798	31
32	Health Care	1,720,952	32
33	General Administration	550,949	33
	B. Capital Expense		
34	Ownership	192,489	34
	C. Ancillary Expense		
35	Special Cost Centers	138,105	35
36	Provider Participation Fee	106,297	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,188,590	40
41	Income before Income Taxes (line 30 minus line 40)**	1,291,143	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,291,143	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,576,420	44
45	Private Pay - Net Inpatient Revenue	236,994	45
46	Medicare - Net Inpatient Revenue	447,735	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	44,955	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,306,104	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	2,483	2,508	\$ 65,928	\$ 26.29	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,225	5,405	157,266	29.10	3
4	Licensed Practical Nurses	10,815	11,036	258,062	23.38	4
5	CNAs & Orderlies	29,298	30,362	407,774	13.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,733	1,839	23,445	12.75	9
10	Activity Assistants	446	446	4,384	9.83	10
11	Social Service Workers	1,598	1,715	26,560	15.49	11
12	Dietician					12
13	Food Service Supervisor	2,074	2,132	22,950	10.76	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,514	8,775	92,002	10.48	15
16	Dishwashers					16
17	Maintenance Workers	1,378	1,384	21,951	15.86	17
18	Housekeepers	6,697	6,929	74,467	10.75	18
19	Laundry	3,431	3,534	35,815	10.13	19
20	Administrator	1,781	1,814	60,000	33.08	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,995	1,995	30,256	15.17	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	86	86	2,359	27.43	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Page 20A</u>	3,625	3,768	74,921	19.88	33
34	TOTAL (lines 1 - 33)	81,179	83,728	\$ 1,358,140 *	\$ 16.22	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	59	\$ 2,931	L1, C3	35
36	Medical Director	Monthly	11,400	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,178	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) <u>Telehealth</u>	Monthly	18,830	L10, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	59	\$ 37,339		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	44	938	L10,C3	52
53	TOTAL (lines 50 - 52)	44	\$ 938		53

White Oak Rehabilitation HCC
0052282
Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 20A

XVIII. Staffing and Salary Costs

				Reporting Period Total Salaries, Wages	Average Hourly Wage
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued		
Care Plan Coordinator		1,922	2,025	52,619	25.98
Transportation		1,703	1,743	22,302	12.80
	TOTAL	3,625	3,768	74,921	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Opal Buffington	Administrator	0	\$ 14,057
Marsha McKinney	Administrator	0	25,209
Rachel Voss	Administrator	0	20,734
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 60,000
B. Administrative - Other			
Description			Amount
Management Fees-See Page 6, Eliminated on P 3, C 7		\$	173,500
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 173,500
C. Professional Services			
Vendor/Payee	Type		Amount
Charter Communications	Computer Services	\$	900
Woodforest National Bank	Legal Fees-4/30/20		97
Fifth Third Bank	Legal Fees-7/1/20		38
Ability Network	Computer Services		7,396
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 8,431
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	115,739
Unemployment Compensation Insurance			16,452
FICA Taxes			98,026
Employee Health Insurance			16,541
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Relations			341
Home Office Allocation			6,328
Administrator Benefits			12,000
TOTAL (agree to Schedule V, line 22, col.8)			\$ 265,427
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		\$	1,990
Advertising: Employee Recruitment			
Health Care Worker Background Check (Indicate # of checks performed 10)			
Patient Background Checks 3			90
Miscellaneous Licenses & Permits			438
Miscellaneous Dues & Subscriptions			385
Home Office Allocation			1,903
Less: Public Relations Expense			(385)
Non-allowable advertising ()			
Yellow page advertising ()			
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 4,421
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			
Seminar Expense			
Home Office Allocation			12
Entertainment Expense ()			
(agree to Sch. V, line 24, col. 8)			
TOTAL		\$	12

*** Attach copy of IMRF notifications**

****See instructions.**

White Oak Rehabilitation HCC

0052282

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)		8,431

Home Office Allocation

Baker Tilly Virchow Krause LLP	Legal	215
Duane Morris	Legal	4,605
Lexis Nexis	Legal	6
Livingston, Barger, Brant, Schroeder	Legal	1,641
Miller, Hall, Triggs	Legal	37
Miscellaneous	Legal	14
SB2	Legal	111
SmithAmundsen LLC	Legal	687
Sorling Northrup	Legal	196
Mauer and Madoff	Legal	321
Illinois Secretary of State	Legal	97
Sedgwick Claims Management	Legal	5,342
Huntington Bank	Legal	300
CliftonLarsonAllen	Accounting	4,154
Ginoli & Co.	Accounting	7,278
Ability Network	Computer Services	2,192
Allscripts	Computer Services	346
AOD Matrix Care	Computer Services	3,849
AT&T	Computer Services	4
ATS	Computer Services	210
CCH	Computer Services	12
Charter Communications	Computer Services	19
Citrix Systems	Computer Services	65
Comcast	Computer Services	22
ITSavvy	Computer Services	101
Kemper Technology	Computer Services	500
Miscellaneous	Computer Services	97
Pearl Technology	Computer Services	91
Stratus Networks	Computer Services	397
TR Professional	Computer Services	9
David Budde	Other Prof Fees	9
DJ Howard and Associates	Other Prof Fees	17
Getzler Henrich & Associates	Other Prof Fees	68
LRI Consulting Services	Other Prof Fees	66
McQuellon Consulting	Other Prof Fees	42
Miscellaneous	Other Prof Fees	78
Optimizer	Other Prof Fees	36
Registered Agent Solutions	Other Prof Fees	20
RSM McGladrey	Other Prof Fees	217
SB2	Other Prof Fees	1,613
Sedgwick CMS	Other Prof Fees	2,276
Tarver Program Consultants	Other Prof Fees	52

Total (agree to Schedule V, line 19, column 8)	<u><u>45,843</u></u>
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White Oak Rehabilitation HCC
0052282

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

Schedule 21B

25. Administrative and Staff Transportation

Gas	\$	879
Auto Repairs		682
Mileage-Travel		-
Home Office Allocation		2,663
		<u>4,224</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?
If YES, give association name and amount. No
- (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?
What was the average life used for new equipment added during this period? Yes
7 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 20,821 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. \$ 106,297
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. \$ 1,875
- (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. \$ 1,431
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 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.