FOR BHF USE

LL1

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.

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

I. IDPH License ID Number: 0052993

Facility Name: Sunset Manor Nursing Home

Address: 129 South First Avenue (Number) Canton (City) 61520 (Zip Code)

County: Fulton

Telephone Number: (309) 674-4327 Fax # (309) 674-4354

HFS ID Number:

Date of Initial License for Current Owners:

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			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 1/1/2018 to 12/31/2018 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 B. 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 Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	25	Skilled (SNF)	25	9,125	1
2		Skilled Pediatric (SNF/PED)			2
3	90	Intermediate (ICF)	90	32,850	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	115	TOTALS	115	41,975	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF		4,332	1,330	5,662	8
9	SNF/PED					9
10	ICF	28,988			28,988	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	28,988	4,332	1,330	34,650	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.55%

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 [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 8/1/1990

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 8/1/1990 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 25 and days of care provided 1,130

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	199,999	26,412		226,411		226,411	8,415	234,826			1
2	Food Purchase		253,027		253,027		253,027	(39,521)	213,506			2
3	Housekeeping	256,654	40,166		296,820		296,820	134	296,954			3
4	Laundry	17,589	13,736		31,325		31,325		31,325			4
5	Heat and Other Utilities			102,286	102,286		102,286	430	102,716			5
6	Maintenance	36,208	4,727	17,620	58,555		58,555	6,824	65,379			6
7	Other (specify):* Home Office Ben. Allocation											7
8	TOTAL General Services	510,450	338,068	119,906	968,424		968,424	(23,718)	944,706			8
	B. Health Care and Programs											
9	Medical Director			14,500	14,500		14,500		14,500			9
10	Nursing and Medical Records	1,640,761	107,353	12,023	1,760,137		1,760,137	5,804	1,765,941			10
10a	Therapy			287,813	287,813		287,813		287,813			10a
11	Activities	62,015	353	764	63,132		63,132	(3,039)	60,093			11
12	Social Services	31,435	57		31,492		31,492		31,492			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	TOTAL Health Care and Programs	1,734,211	107,763	315,100	2,157,074		2,157,074	2,765	2,159,839			16
	C. General Administration											
17	Administrative			323,800	323,800		323,800	(259,050)	64,750			17
18	Directors Fees											18
19	Professional Services			2,771	2,771		2,771	88,216	90,987			19
20	Dues, Fees, Subscriptions & Promotions			1,573	1,573		1,573	6,243	7,816			20
21	Clerical & General Office Expenses	34,650	4,823	11,360	50,833		50,833	89,389	140,222			21
22	Employee Benefits & Payroll Taxes			231,330	231,330		231,330	36,267	267,597			22
23	Inservice Training & Education							211	211			23
24	Travel and Seminar							4	4			24
25	Other Admin. Staff Transportation			11,876	11,876		11,876	6,406	18,282			25
26	Insurance-Prop.Liab.Malpractice			25,728	25,728		25,728	24,206	49,934			26
27	Other (specify):* Home Office Ben. Allocation											27
28	TOTAL General Administration	34,650	4,823	608,438	647,911		647,911	(8,108)	639,803			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,279,311	450,654	1,043,444	3,773,409		3,773,409	(29,061)	3,744,348			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.

Facility Name & ID Number Sunset Manor Nursing Home #0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			(370)	(370)		(370)	190,843	190,473			30
31	Amortization of Pre-Op. & Org.							8,805	8,805			31
32	Interest							209,068	209,068			32
33	Real Estate Taxes							40,559	40,559			33
34	Rent-Facility & Grounds			325,010	325,010		325,010	(325,010)				34
35	Rent-Equipment & Vehicles			18,383	18,383		18,383	1,850	20,233			35
36	Other (specify):*											36
37	**TOTAL Ownership**			343,023	343,023		343,023	126,115	469,138			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		31,412		31,412		31,412		31,412			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			264,651	264,651		264,651		264,651			42
43	Other (specify):* **Miscellaneous**	34,982	1,863	95,881	132,726		132,726	(132,726)				43
44	**TOTAL Special Cost Centers**	34,982	33,275	360,532	428,789		428,789	(132,726)	296,063			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,314,293	483,929	1,746,999	4,545,221		4,545,221	(35,672)	4,509,549			45

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,200)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,927)	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	50,585	30		9
10	Interest and Other Investment Income	(3,441)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(774)	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	(41,754)	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	(41,000)	43		24
25	Fund Raising, Advertising and Promotional	(1,880)	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	(78,176)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (128,567)		$	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)	2,314	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 2,314		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (126,253)		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

Sunset Manor Nursing Home

ID# 0052993

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (2,463)	43	1
2	X-Rays-Part A	(577)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(326)	21	3
4	Offset Miscellaneous Nursing Supplies-General	(20)	10	4
5	Offset Transportation Revenue	(3,039)	11	5
6	Offset Meals on Wheels Revenue	(36,400)	2	6
7	Disallowed Marketing Salaries	(34,982)	43	7
8	Disallowed Special Events	(369)	43	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
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(78,176)		49

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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. [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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	$	Petersen Health Care Management, Inc.	100.00%	$ 8,415	$ 8,415	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	79	79	2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	134	134	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	430	430	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	3,300	3,300	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%	5,824	5,824	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	249,400	Petersen Health Care Management, Inc.	100.00%	64,750	(184,650)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	25,472	25,472	12
13	V								13
14	Total			$ 249,400			$ 108,404	$ * (140,996)	14

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	20	Dues, Fees, Subs & Promotions	$	Petersen Health Care Management, Inc.	100.00%	$ 6,243	$ 6,243	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	86,350	86,350	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	36,267	36,267	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	211	211	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	4	4	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	6,406	6,406	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	1,606	1,606	21
22	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	20,423	20,423	22
23	V	31	Amortization		Petersen Health Care Management, Inc.	100.00%	185	185	23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	5,371	5,371	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	636	636	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,850	1,850	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			$			$ 165,552	$ * 165,552	39

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Petersen Health Junction, LLC	100.00%	$ 0	$	15
16	V	2	Food		Petersen Health Junction, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Junction, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Junction, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Junction, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Junction, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Junction, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Junction, LLC	100.00%	0		22
23	V	15	Mgmt. Allocation of Benefits		Petersen Health Junction, LLC	100.00%	0		23
24	V	17	Administrative	74,400	Petersen Health Junction, LLC	100.00%	0	(74,400)	24
25	V	19	Professional Services		Petersen Health Junction, LLC	100.00%	1,450	1,450	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Junction, LLC	100.00%	0		26
27	V	21	Clerical and General Office		Petersen Health Junction, LLC	100.00%	0		27
28	V	22	Employee Benefits & Payroll		Petersen Health Junction, LLC	100.00%	0		28
29	V	23	Inservice Training & Education		Petersen Health Junction, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Health Junction, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Junction, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Junction, LLC	100.00%	0		32
33	V	30	Depreciation		Petersen Health Junction, LLC	100.00%	0		33
34	V	31	Amortization		Petersen Health Junction, LLC	100.00%	0		34
35	V	32	Interest		Petersen Health Junction, LLC	100.00%	77,987	77,987	35
36	V	33	Real Estate Taxes		Petersen Health Junction, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Junction, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Junction, LLC	100.00%	0		38
39	Total			$ 74,400			$ 79,437	$ * 5,037	39

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Maintenance	$	Sunset Land, LLC	100.00%	$ 3,524	$ 3,524	15
16	V	19	Professional Services	$	Sunset Land, LLC	100.00%	5,180	5,180	16
17	V	21	Equipment		Sunset Land, LLC	100.00%	3,365	3,365	17
18	V	26	Insurance-Property		Sunset Land, LLC	100.00%	6,417	6,417	18
19	V	26	Insurance-Mortgage Insurance		Sunset Land, LLC	100.00%	16,183	16,183	19
20	V	30	Depreciation		Sunset Land, LLC	100.00%	119,835	119,835	20
21	V	31	Amortization		Sunset Land, LLC	100.00%	8,620	8,620	21
22	V	32	Interest	1,178	Sunset Land, LLC	100.00%	95,862	94,684	22
23	V	33	Real Estate Taxes		Sunset Land, LLC	100.00%	39,923	39,923	23
24	V	34	Rent-Income and Grounds	325,010	Sunset Land, LLC	100.00%		(325,010)	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			$ 326,188			$ 298,909	$ * (27,279)	39

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Syster	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 Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Bloomington Rehabilitation & Health Care Center # 0047415 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 Bloomington Rehabilitation & Health Care Center # 0047415 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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								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 Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3											3
4	N/A										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 Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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 [X] 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 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	1,411,762	75	$ 342,871	$ 393,211	34,650	$ 8,415	1
2	2	Food	Resident Days	1,411,762	75	3,216	0	34,650	79	2
3	3	Housekeeping	Resident Days	1,411,762	75	5,441	2,652	34,650	134	3
4	5	Utilities	Resident Days	1,411,762	75	17,524	0	34,650	430	4
5	6	Maintenance	Resident Days	1,411,762	75	134,460	148,272	34,650	3,300	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	34,650	0	6
7	9	Medical Director	Resident Days	1,411,762	75	0	0	34,650	0	7
8	10	Nursing and Medical Records	Resident Days	1,411,762	75	237,275	1,454,984	34,650	5,824	8
9	10A	Therapy	Resident Days	1,411,762	75	0	0	34,650	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	34,650	0	10
11	17	Administrative	Resident Days	1,411,762	75	4,940,583	5,658,897	34,650	64,750	11
12	19	Professional Services	Resident Days	1,411,762	75	1,037,806	0	34,650	25,472	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,411,762	75	254,355	0	34,650	6,243	13
14	21	Clerical and General Office	Resident Days	1,411,762	75	3,518,216	3,764,024	34,650	86,350	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,411,762	75	1,477,639	0	34,650	36,267	15
16	23	Inservice Training & Education	Resident Days	1,411,762	75	8,601	0	34,650	211	16
17	24	Travel and Seminar	Resident Days	1,411,762	75	174	0	34,650	4	17
18	25	Other Admin. Staff Transport.	Resident Days	1,411,762	75	261,018	0	34,650	6,406	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,411,762	75	65,437	0	34,650	1,606	19
20	30	Depreciation	Resident Days	1,411,762	75	832,087	0	34,650	20,423	20
21	31	Amortization	Resident Days	1,411,762	75	7,528	0	34,650	185	21
22	32	Interest	Resident Days	1,411,762	75	218,814	0	34,650	5,371	22
23	33	Real Estate Taxes	Resident Days	1,411,762	75	25,901	0	34,650	636	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,411,762	75	75,380	0	34,650	1,850	24
25	TOTALS					$ 13,464,326	$ 11,422,040		$ 273,956	25

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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 [X] NO [ ]

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

Name of Related Organization: Petersen Health Junction, 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	59,127	2	$	$	34,650	$	1
2	2	Food	Resident Days	59,127	2			34,650		2
3	3	Housekeeping	Resident Days	59,127	2			34,650		3
4	4	Laundry	Resident Days	59,127	2			34,650		4
5	5	Utilities	Resident Days	59,127	2			34,650		5
6	6	Maintenance	Resident Days	59,127	2			34,650		6
7	7	Mgmt. Allocation of Benefits	Resident Days	59,127	2			34,650		7
8	10	Nursing and Medical Records	Resident Days	59,127	2			34,650		8
9	15	Mgmt. Allocation of Benefits	Resident Days	59,127	2			34,650		9
10	17	Administrative	Resident Days	59,127	2			34,650		10
11	19	Professional Services	Resident Days	59,127	2	2,475		34,650	1,450	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	59,127	2			34,650		12
13	21	Clerical and General Office	Resident Days	59,127	2			34,650		13
14	22	Employee Benefits & Payroll	Resident Days	59,127	2			34,650		14
15	23	Inservice Training & Education	Resident Days	59,127	2			34,650		15
16	24	Travel and Seminar	Resident Days	59,127	2			34,650		16
17	25	Other Admin. Staff Transport.	Resident Days	59,127	2			34,650		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	59,127	2			34,650		18
19	30	Depreciation	Resident Days	59,127	2			34,650		19
20	31	Amortization	Resident Days	59,127	2			34,650		20
21	32	Interest	Resident Days	59,127	2	133,077		34,650	77,987	21
22	33	Real Estate Taxes	Resident Days	59,127	2			34,650		22
23	34	Rent-Facility and Grounds	Resident Days	59,127	2			34,650		23
24	35	Rent-Equipment & Vehicles	Resident Days	59,127	2			34,650		24
25	TOTALS					$ 135,552	$		$ 79,437	25

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	CFG Capital Group		X	Mortgage	Varies	10/1/14	$ 2,814,400	$ 2,446,694	9/30/39	Varies	$ 95,862	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 2,814,400	$ 2,446,694			$ 95,862	9
	B. Non-Facility Related*											
10								Interest Income Offset			(4,619)	10
11								Home Office Allocation-PHCM			5,371	11
12								Home Office Allocation-PHJ			112,454	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 113,206	14
15	TOTALS (line 9+line14)						$ 2,814,400	$ 2,446,694			$ 209,068	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 16,183 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.)

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	43,824	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.)	$	41,255	2
3. Under or (over) accrual (line 2 minus line 1).	$	(2,569)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	$	42,492	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**		636	
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.	$	40,559	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	39,872	8
	2014	40,167	9
	2015	42,292	10
	2016	42,545	11
	2017	41,255	12

Accrual based on prior year tax bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Sunset Manor Nursing Home COUNTY Fulton

FACILITY IDPH LICENSE NUMBER 0052993

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 2017 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 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-08-27-438-017	Long-Term Care Facility	$ 41,254.74	$ 41,254.74
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 41,254.74	$ 41,254.74

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 _____ 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 a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,798 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: 189,644 2. Number of Years Over Which it is Being Amortized: 20

3. Current Period Amortization: 8,805 4. Dates Incurred: 2013-2014

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	41,382	2002	$ 95,000	1
2					2
3	TOTALS	41,382		$ 95,000	3

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	105		2002	1972	$ 2,315,000	$	30	$ 77,167	$ 77,167	$ 1,273,255	4
5				2001	413,768		20	20,688	20,688	362,040	5
6	2			2003	148,271		20	7,414	7,414	114,917	6
7	8			2005	355,587		39	9,118	9,118	123,093	7
8											8
	Improvement Type**										
9	1990-1995 Fully Depreciated Assets				37,344					37,344	9
10	Drapes			1995	8,206		20			8,206	10
11	Remodeling			1996	14,630		20			14,630	11
12	Awning			1996	1,105		20			1,105	12
13	Landscaping			1996	4,036		20			4,036	13
14	Back Taxes on Land			1996	531		20	25	25	531	14
15	Tiling			1997	500		20	25	25	500	15
16	Doors			1997	5,250		20			5,250	16
17	Tiling			1997	8,228		20	42	42	8,228	17
18	Gutters			1997	2,759		20	33	33	2,759	18
19	Landscaping			1997	1,886		20	29	29	1,886	19
20	Door Closer			1997	1,688		20	64	64	1,688	20
21	Concrete Slab			1997	1,440		20	24	24	1,440	21
22	Painting			1997	1,207		20	22	22	1,207	22
23	Furnace			1997	2,389		20	108	108	2,389	23
24	Awning			1997	4,077		20	99	99	4,077	24
25	Telephone System			1997	1,189		20	53	53	1,189	25
26	Roof/Windows			1998	36,145		20	1,807	1,807	35,237	26
27	Drapery			1998	1,402		20	70	70	1,365	27
28	Expansion Design			1998	3,639		20	182	182	3,549	28
29	Flooring/Cove Base			1998	619		20	31	31	605	29
30	Awnings			1999	$ 353	$	20	$ 20	20	353	30
31	Roof (Balance)			1999	1,000		20	50	50	975	31
32	Drapes			2000	1,966		20	98	98	1,813	32
33	Remove Trees			2000	1,072		20	54	54	999	33
34	Expansion			2000	1,945		20	97	97	1,799	34
35	Wood			2000	1,072		20	54	54	999	35
36											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 Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	Land Work	2000	2,510		20	126	$ 126	$ 2,331	37
38	Flooring	2000	1,168		20	58	58	1,073	38
39	Shades	2001	1,788		20	89	89	1,558	39
40	Painting	2001	2,228		20	111	111	1,943	40
41	Carpet	2001	4,841		20	242	242	4,235	41
42	Carpet	2001	8,000		20	400	400	7,000	42
43	Painting	2001	345		20	17	17	298	43
44	Fire System	2001	42,286		20	2,114	2,114	36,995	44
45	Carpet	2001	2,155		20	108	108	1,890	45
46	Kitchen Remodeling	2001	43,315		20	2,166	2,166	37,905	46
47	Expansion	2002	7,352		20	368	368	6,074	47
48	Wall	2002	6,000		20	300	300	4,950	48
49	New Addition	2004	3,021		20	151	151	2,191	49
50	Stairway, sunroom, new addition	2004	218,275		20	10,914	10,914	158,253	50
51	Engineering Fees	2005	2,047		20	102	102	1,377	51
52	IDPH Planning Fee	2005	2,976		20	149	149	2,011	52
53	Architect Fees	2005	1,904		20	98	98	1,319	53
54	Asphalt West Lot	2006	21,480		20	1,074	1,074	13,604	54
55	Air Conditioner	2007	3,000		10	300	300	1,427	55
56	Wheelchair Ramp	2007	930		15	62	62	713	56
57	Fencing	2008	3,634		39	94	94	987	57
58	Generator Repair	2009	3,214		7			3,214	58
59	Boiler and Mixing Valve Repair	2009	5,449		7			5,449	59
60	Boiler Repair	2009	2,582		7			2,582	60
61	Air Conditioner-Dining Room	2009	3,834		7			3,834	61
62	Roof Installation	2009	6,752		15	450	450	4,275	62
63	Sunroom	2009	10,779		35	308	308	2,926	63
64	Water Heater	2010	6,518		7			6,518	64
65	Air Conditoner Repair	2010	3,308		7			3,308	65
66	Boiler	2010	14,000		20	700	700	5,950	66
67	Carpeting, Kitchen Remodeling, Fire Alarm Replacement	2011	83,079		15	5,539	5,539	41,542	67
68	Boiler	2012	22,000		15	1,466	1,466	9,529	68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,919,074	$		$ 144,880	$ 144,880	$ 2,394,725	70

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 3,919,074	$		$ 144,880	$ 144,880	$ 2,394,725	1
2	Carpeting-Lobby, A Wing, Medium Wing, Alzheimers Hall	2013	36,269		15	2,418	2,418	13,299	2
3	Furnace and Air Conditoner	2013	6,920		15	462	462	2,541	3
4	Boilers	2013	23,500		15	1,566	1,566	8,613	4
5	Roof Repair	2013	5,369		7	768	768	4,224	5
6	Elevator Replacement	2014	238,169		25	9,528	9,528	42,876	6
7	Compressor	2014	2,931		7	419	419	1,886	7
8	Furnace	2016	4,035		15	270	270	675	8
9	Water Heater	2016	10,397		7	1,486	1,486	3,715	9
10	Flooring in Office Area	2016	7,215		10	1,444	1,444	3,610	10
11	Roof Repair	2017	7,775		7	1,110	1,110	1,665	11
12	Boiler Repair	2018	4,186		7	299	299	299	12
13	Air Handler Repair	2018	8,524		7	609	609	609	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	Land Improvements Booked			179			(179)		27
28	Building Booked			59,359			(59,359)		28
29	Building Improvement Booked			56,789			(56,789)		29
30									30
31	2018-Home Office Allocation-Building Improvements		16,298			391	391		31
32	2018-Home Office Allocation-Land Improvements		1,635			103	103		32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,292,297	$ 116,327		$ 165,753	$ 49,426	$ 2,478,737	34

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	$ 40,251	$ 3,437	$ 4,652	$ 1,215	5-10 yrs.	$ 20,926	71
72	Current Year Purchases	1,955	71	139	68	7 yrs.	139	72
73	Fully Depreciated Assets	312,733					312,733	73
74	Home Office Allocation			19,929	19,929			74
75	TOTALS	$ 354,939	$ 3,508	$ 24,720	$ 21,212		$ 333,798	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	2001 Dodge Caravan	2001	47,863	$	$	$		$ 47,863	76
77	Facility	2001 Chevy	2002	17,143					17,143	77
78										78
79										79
80	TOTALS			$ 65,006	$	$	$		$ 65,006	80

E. Summary of Care-Related Assets

		1 Reference	2 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)	$ 4,807,242	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 119,835	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 190,473	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 70,638	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,877,541	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		$	92
93	N/A		93
94			94
95		$	95

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

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

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2019	$
13.	/2020	$
14.	/2021	$

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: $ 20,233 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.

Sunset Manor Nursing Home
0052993
Period Beginning 1/1/2018
Period End 12/31/2018

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	$ 12,896
Dishwasher	701
Copier	4,786
Home Office Allocation	1,850
	20,233

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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
   - [X] NO

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

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(3)	hrs	$	8,120	$ 121,803	$	8,120	$ 121,803	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		919	13,784		919	13,784	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		10,118	151,776		10,118	151,776	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				31,412		31,412	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): Respiratory Therapy				30	450		30	450	13
14	TOTAL			$	19,187	$ 287,813	$ 31,412	19,187	$ 319,225	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.

STATE OF ILLINOIS

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,234,239	$ 1,234,239	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 108,920)	2,042,209	2,042,209	3
4	Supply Inventory (priced at Cost)	15,021	15,021	4
5	Short-Term Investments			5
6	Prepaid Insurance	27,484	41,080	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	650,131	54,218	8
9	Other(specify): Prepaid Expenses	174,932	174,932	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,144,016	$ 3,561,699	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		95,000	13
14	Buildings, at Historical Cost		3,248,924	14
15	Leasehold Improvements, at Historical Cost	2,931	1,043,373	15
16	Equipment, at Historical Cost	71,555	419,945	16
17	Accumulated Depreciation (book methods)	(69,059)	(2,877,541)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs		153,008	20
21	Restricted Funds		450,154	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,427	$ 2,532,863	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,149,443	$ 6,094,562	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 776,627	$ 789,337	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	133,607	133,607	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,276	3,276	31
32	Accrued Real Estate Taxes(Sch.IX-B)		42,492	32
33	Accrued Interest Payable		7,850	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	554,383	554,383	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,467,893	$ 1,530,945	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,446,694	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Intercompany Loans	512	512	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 512	$ 2,447,206	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,468,405	$ 3,978,151	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,681,038	$ 2,116,411	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,149,443	$ 6,094,562	48

***(See instructions.)**

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,232,917	1
2	Restatements (describe):		2
3	Rounding	4	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,232,921	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	448,117	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)**	$ 448,117	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,681,038	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,627,602	1
2	Discounts and Allowances for all Levels	(247,533)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,380,069	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	502,479	6
7	Oxygen	(155)	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 502,324	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	39,600	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	57,938	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	3,600	20
21	Other Medical Services	2,868	21
22	Laundry	113	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 104,119	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	3,441	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 3,441	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Transportation Revenue**	3,039	28
28a	**Miscellaneous Revenue**	346	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 3,385	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,993,338	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	968,424	31
32	Health Care	2,157,074	32
33	General Administration	647,911	33
	B. Capital Expense		
34	Ownership	343,023	34
	C. Ancillary Expense		
35	Special Cost Centers	164,138	35
36	Provider Participation Fee	264,651	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,545,221	40
41	**Income before Income Taxes (line 30 minus line 40)****	448,117	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 448,117	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,448,948	44
45	Private Pay - Net Inpatient Revenue	730,456	45
46	Medicare - Net Inpatient Revenue	165,546	46
47	Other-(specify) **Insurance Net Inpatient Revenue**	35,119	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,380,069	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.**

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,080	2,080	$ 68,494	$ 32.93	1
2	Assistant Director of Nursing	2,068	2,168	57,611	26.57	2
3	Registered Nurses	8,023	8,122	207,288	25.52	3
4	Licensed Practical Nurses	17,513	18,110	364,852	20.15	4
5	CNAs & Orderlies	66,186	67,958	839,532	12.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,669	1,677	18,480	11.02	9
10	Activity Assistants	2,080	2,080	22,837	10.98	10
11	Social Service Workers	2,080	2,080	31,435	15.11	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	35,638	17.13	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,120	14,484	164,361	11.35	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	36,208	17.41	17
18	Housekeepers	23,542	24,568	256,654	10.45	18
19	Laundry	1,822	1,938	17,589	9.08	19
20	Administrator	2,080	2,080	64,750	31.13	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,080	2,080	34,650	16.66	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) Page 20A	7,777	7,777	158,664	20.40	33
34	TOTAL (lines 1 - 33)	157,280	161,362	$ 2,379,043 *	$ 14.74	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$	L1, C3	35
36	Medical Director	Monthly	14,500	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,405	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	16	891	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)	16	$ 24,796		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	16	$ 698	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	16	$ 698		53

Sunset Manor Nursing Home
0052993
Period Beginning **1/1/2018**
Period End **12/31/2018**

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	3,943	3,943	102,984	26.12
Transportation	1,754	1,754	20,698	11.80
Marketing	2,080	2,080	34,982	16.82
TOTAL	7,777	7,777	158,664	

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Michelle Hansmeyer	Administrator	0	$ 64,750
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 64,750

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 323,800
TOTAL (agree to Schedule V, line 17, col. 3)	$ 323,800
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Comcast	Computer Services	$ 1,258
Ability Network	Computer Services	1,073
Wells Fargo	Legal Filing Fees	176
ProTitle USA	Legal Filing Fees	88
CEFCU	Legal Filing Fees	13
Guaranteed Ink	Computer Repairs	163
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 2,771

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 30,397
Unemployment Compensation Insurance	24,437
FICA Taxes	172,453
Employee Health Insurance	1,665
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	1,618
Home Office Allocation	36,267
Employee Retirement	760
TOTAL (agree to Schedule V, line 22, col.8)	$ 267,597

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	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 44)	987
Patient Background Checks	
Miscellaneous Licenses & Permits	586
Home Office Allocation	6,243
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 7,816

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	4
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4

* Attach copy of IMRF notifications

**See instructions.

Sunset Manor Nursing Home
0052993
Period Beginning **1/1/2018**
Period End **12/31/2018**

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		2,771
Home Office Allocation		
Duane Morris	Legal	3482
Sedgwick CMS	Legal	308
SB2	Legal	860
Miscellaneous	Legal	256
Christoper P. Ryan	Legal	272
Saul Ewing Arnstein & Lehr	Legal	1219
Healthcare Resources International	Legal	183
Winston & Strawn	Legal	2934
Lexis Nexis	Legal	13
Pretzel & Stouffer	Legal	43
Capitol Finance Group	Legal	2947
CliftonLarsonAllen	Accounting	1781
Ginoli & Co.	Accounting	6966
Duane Morris	Accounting	104
Getzler Henrich & Associates	Accounting	1368
Kemper Consulting	Accounting	104
Baker Tilly Virchow Krause	Accounting	720
Capitol Finance Group	Accounting	4930
Miscellaneous	Computer Services	189
Change Healthcare	Computer Services	6
TR Professional	Computer Services	18
Matrix Care	Computer Services	2000
Ability Network	Computer Services	3167
Stratus Networks	Computer Services	774
Kemper Technology	Computer Services	889
AT&T	Computer Services	10
Ungerboeck Software	Computer Services	640
CIAN	Computer Services	278
Comcast	Computer Services	69
CCH	Computer Services	26
Charter Communications	Computer Services	46
Allscripts	Computer Services	900
ATS	Computer Services	418
Citrix Systems	Computer Services	146
Optimizer	Other Prof Fees	81
Sedgwick CLMS	Other Prof Fees	281
David Budde	Other Prof Fees	80
Sargent Consulting	Other Prof Fees	32011
Alix Partners	Other Prof Fees	17583
Getzler Henrich & Associates	Other Prof Fees	114
Total (agree to Schedule V, line 19, column 8)		90,987

Sunset Manor Nursing Home
0052993
Period Beginning 1/1/2018
Period End 12/31/2018

Schedule 14A

25. Adminsrative and Staff Transportation

Gas	$	4,070
Auto Repairs		5,281
Mileage-Travel		2,393
Travel-Hotels		132
Home Office Allocation		6,406
		18,282

Facility Name & ID Number Sunset Manor Nursing Home # 0052993 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IHCA-**

(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. $ **28,094** 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. $ **264,651**
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. $ **3,200**

(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. $ **3,052**
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **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. $ **N/A**

(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