		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.

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

I. IDPH License ID Number: 0054791

Facility Name: Accolade Paxton Senior Lving

Address: 450 Fulton Street (Number) Paxton (City) 60957 (Zip Code)

County: Ford

Telephone Number: (212) 379-2116 **Fax #** ( )

HFS ID Number:

Date of Initial License for Current Owners: 11/1/2017

Type of Ownership:

	VOLUNTARY,NON-PROFIT	x	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust	x	Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Sam Freedman **Telephone Number:** (973) 557-3339
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 01/01/2020 to 12/31/2020 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Moshe Freedman
(Title) President

Paid Preparer

(Signed) (Date)
(Print Name and Title) Adam Slavens, Manager
(Firm Name & Address) Baker Tilly US, LLP, 225 South Sixth Street, Suite 2300, Minneapolis, MN 55402
(Telephone) (612) 876 4586 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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 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 _____

	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	75	Skilled (SNF)	75	27,450	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	75	TOTALS	75	27,450	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	8,872	6,771	7,979	23,622	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,872	6,771	7,979	23,622	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.05%

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

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

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 [x]

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 11/01/2017

J. Was the facility purchased or leased after January 1, 1978?
YES [x] Date 10/01/2017 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 75 and days of care provided 5,492

Medicare Intermediary NGS

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

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

Tax Year: _____ Fiscal Year: _____

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 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	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	291,324	22,997	24,556	338,877	13,135	352,012	(55,570)	296,442			1
2	Food Purchase		174,255		174,255	-	174,255	(1,841)	172,414			2
3	Housekeeping	141,109	31,165	18,275	190,549	5,472	196,021	(29,426)	166,595			3
4	Laundry	25,669	11,577	0	37,246	983	38,229	0	38,229			4
5	Heat and Other Utilities			103,141	103,141	-	103,141	(15,860)	87,281			5
6	Maintenance	99,424	33,059	26,764	159,247	2,279	161,526	(26,556)	134,970			6
7	Other (specify):*	0	0	43,753	43,753	-	43,753	(6,728)	37,025			7
8	**TOTAL General Services**	557,526	273,053	216,489	1,047,068	21,869	1,068,937	(135,981)	932,956			8
	B. Health Care and Programs											
9	Medical Director			14,100	14,100	-	14,100	0	14,100			9
10	Nursing and Medical Records	1,676,105	230,723	41,933	1,948,761	29,481	1,978,242	1,114	1,979,356			10
10a	Therapy			4,752	4,752	-	4,752	0	4,752			10a
11	Activities	87,591	13,582	5,309	106,482	3,771	110,253	0	110,253			11
12	Social Services	61,090		1,716	62,806	1,486	64,292	0	64,292			12
13	CNA Training				0	-	0	0	0			13
14	Program Transportation	46,373		13,734	60,107	(8,189)	51,918	0	51,918			14
15	Other (specify):*				0	-	0	0	0			15
16	**TOTAL Health Care and Programs**	1,871,159	244,305	81,544	2,197,008	26,549	2,223,557	1,114	2,224,671			16
	C. General Administration											
17	Administrative	114,278		12,559	126,837	1,947	128,784	0	128,784			17
18	Directors Fees				0	-	0	0	0			18
19	Professional Services			560,200	560,200	-	560,200	(267,311)	292,889			19
20	Dues, Fees, Subscriptions & Promotions			18,546	18,546	-	18,546	(10,300)	8,246			20
21	Clerical & General Office Expenses	274,882	16,021	137,713	428,616	(76,108)	352,508	(61,227)	291,281			21
22	Employee Benefits & Payroll Taxes			381,353	381,353	-	381,353	(8,169)	373,184			22
23	Inservice Training & Education			7,682	7,682	-	7,682	0	7,682			23
24	Travel and Seminar			3,543	3,543	-	3,543	(3,543)	0			24
25	Other Admin. Staff Transportation			0	0	-	0	0	0			25
26	Insurance-Prop.Liab.Malpractice			111,255	111,255	-	111,255	0	111,255			26
27	Other (specify):*				0	-	0	0	0			27
28	**TOTAL General Administration**	389,160	16,021	1,232,851	1,638,032	(74,161)	1,563,871	(350,550)	1,213,321			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,817,845	533,379	1,530,884	4,882,108	(25,743)	4,856,365	(485,417)	4,370,948			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Accolade Healthcare of Paxton Senior Living
Line 7 Support
12/31/2020

	Salary/Wage	Supplies	Other	Total
	1	2	3	4
Fire & Safety Services	-	-	5,902	5,902
Waste Removal	-	-	19,336	19,336
Landscaping	-	-	16,460	16,460
Exterminator	-	-	2,055	2,055
Total, Line 7	-	-	43,753	43,753

Accolade Healthcare of Paxton Senior Living
Line 23 Support
12/31/2020

	Salary/Wage	Supplies	Other	Total
	1	2	3	4
Continuing Education	-	-	**7,682**	**7,682**
Total, Line 23	**-**	**-**	**7,682**	**7,682**

Description	**Individuals**	**Amount**
Employee Training Software	CNAs	5,550
CPE	Jonas Hoedebecke, Administrator	345
Other Employee Training and Continuing Education	Employees across numerous disciplines	1,787
		7,682

Facility Name & ID Number Accolade Paxton Senior Lving #0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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			26,138	26,138		26,138	(3,565)	22,573			30
31	Amortization of Pre-Op. & Org.				0		0	0	0			31
32	Interest			59,032	59,032		59,032	(328)	58,704			32
33	Real Estate Taxes				0		0	0	0			33
34	Rent-Facility & Grounds			405,074	405,074		405,074	(62,288)	342,786			34
35	Rent-Equipment & Vehicles			5,241	5,241	25,743	30,984	(5,241)	25,743			35
36	Other (specify):*				0		0	0	0			36
37	**TOTAL Ownership**			495,485	495,485	25,743	521,228	(71,422)	449,806			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			1,174	1,174		1,174	0	1,174			38
39	Ancillary Service Centers		164,083	663,369	827,452		827,452	0	827,452			39
40	Barber and Beauty Shops			1,639	1,639		1,639	0	1,639			40
41	Coffee and Gift Shops				0		0	0	0			41
42	Provider Participation Fee			150,915	150,915		150,915	0	150,915			42
43	Other (specify):*			199,669	199,669		199,669	(168,239)	31,430			43
44	**TOTAL Special Cost Centers**	0	164,083	1,016,766	1,180,849	0	1,180,849	(168,239)	1,012,610			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,817,845	697,462	3,043,135	6,558,442	0	6,558,442	(725,078)	5,833,364			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Accolade Healthcare of Paxton Senior Living
Line 43 Support
12/31/2020

	Salary/Wage	Supplies	Other	Total
	1	2	3	4
Laboratory	-	-	20,268	20,268
Radiology	-	-	11,162	11,162
Meals on Wheels	-	-	-	-
Employee personal expenses	-	-	-	-
Advertising & Marketing	-	-	27,813	27,813
Charitable contributions	-	-	16,615	16,615
Start up expenses	-	-	-	-
Penalty and late fees	-	-	650	650
Theft and loss	-	-	402	402
Bad debt expense	-	-	122,759	122,759
Total, Line 43	-	-	199,669	199,669

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	(439)	1		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	431	30		9
10	Interest and Other Investment Income	(328)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(3,543)	24		16
17	Non-Care Related Fees	-			17
18	Fines and Penalties	(1,052)	43		18
19	Entertainment				19
20	Contributions	(16,615)	43		20
21	Owner or Key-Man Insurance	-			21
22	Special Legal Fees & Legal Retainers	(13,869)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(122,759)	43		24
25	Fund Raising, Advertising and Promotional	(27,813)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5,000)	20		28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (190,987)		$ 0	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)	(126,721)	19	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (126,721)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (317,708)		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.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' PREPARATION REPORT

Accolade Paxton Senior Lving

ID# 0054791

Report Period Beginning: 01/01/2020

Ending: 12/31/2020

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2	Marketing Salaries	(60,360)	21	2
3	Marketing Benefits	(8,169)	22	3
4	Equipment below $2,500 capitalization threshold	1,114	10	4
5	Equipment below $2,500 capitalization threshold	2,181	1	5
6	Depreciation on items below cap threshold	(3,717)	30	6
7	Depreciation on CIP item	(279)	30	7
8	ILU Costs	(57,312)	1	8
9	ILU Costs	(29,426)	3	9
10	ILU Costs	(15,860)	5	10
11	ILU Costs	(26,556)	6	11
12	ILU Costs	(6,728)	7	12
13	ILU Costs	(62,288)	34	13
14	Non-Allowable Dues and Subscriptions	(5,300)	20	14
15	Non-Allowable Bank Charges	(867)	21	15
16	Auto Lease - Non-Allowable	(5,241)	35	16
17	Sales tax on food	(1,841)	2	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**	(280,649)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(55,570)	0	0	0	0	0	0	0	0	0	0	(55,570)	1
2	Food Purchase	(1,841)	0	0	0	0	0	0	0	0	0	0	(1,841)	2
3	Housekeeping	(29,426)	0	0	0	0	0	0	0	0	0	0	(29,426)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(15,860)	0	0	0	0	0	0	0	0	0	0	(15,860)	5
6	Maintenance	(26,556)	0	0	0	0	0	0	0	0	0	0	(26,556)	6
7	Other (specify):*	(6,728)	0	0	0	0	0	0	0	0	0	0	(6,728)	7
8	**TOTAL General Services**	(135,981)	0	0	0	0	0	0	0	0	0	0	(135,981)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	1,114	0	0	0	0	0	0	0	0	0	0	1,114	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	1,114	0	0	0	0	0	0	0	0	0	0	1,114	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(140,590)	(126,721)	0	0	0	0	0	0	0	0	0	(267,311)	19
20	Fees, Subscriptions & Promotions	(10,300)	0	0	0	0	0	0	0	0	0	0	(10,300)	20
21	Clerical & General Office Expenses	(61,227)	0	0	0	0	0	0	0	0	0	0	(61,227)	21
22	Employee Benefits & Payroll Taxes	(8,169)	0	0	0	0	0	0	0	0	0	0	(8,169)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(3,543)	0	0	0	0	0	0	0	0	0	0	(3,543)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(223,829)	(126,721)	0	0	0	0	0	0	0	0	0	(350,550)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(358,696)	(126,721)	0	0	0	0	0	0	0	0	0	(485,417)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(3,565)	0	0	0	0	0	0	0	0	0	0	(3,565)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(328)	0	0	0	0	0	0	0	0	0	0	(328)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(62,288)	0	0	0	0	0	0	0	0	0	0	(62,288)	34
35	Rent-Equipment & Vehicles	(5,241)	0	0	0	0	0	0	0	0	0	0	(5,241)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(71,422)	0	0	0	0	0	0	0	0	0	0	(71,422)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(168,239)	0	0	0	0	0	0	0	0	0	0	(168,239)	43
44	**TOTAL Special Cost Centers**	(168,239)	0	0	0	0	0	0	0	0	0	0	(168,239)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(598,357)	(126,721)	0	0	0	0	0	0	0	0	0	(725,078)	45

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Moshe Freedman	99%	Accolade Healthcare of Pontiac	Pontiac	Accolade Healthcare, I	Chicago	Management Compa
Elizabeth Deutsch Freedman	1%	Accolade Healthcare of the Heartland	Paxton			
		Accolade Healthcare of Danville	Danville			

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Management Fees	$ 397,800	Accolade Healthcare, LLC	98.00%	$ 271,079	$ (126,721)	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 397,800			$ 271,079	$ * (126,721)	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 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	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	Shmuel Freedman	Relative	Finance	0.00	109,237	12	28.84	Alloc Salary	$ 44,271	L19, C3	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 44,271		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 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 [X] NO [ ]

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

Name of Related Organization: Accolade Healthcare LLC
Street Address:
City / State / Zip Code:
Phone Number: ( )
Fax Number: ( )

	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	19	Management Fees	Direct Cost	21,361,753	5	$ 939,956	$ 392,030	6,160,642	$ 271,079	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 939,956	$ 392,030		$ 271,079	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	See Attachmemt 9A						$ 200,000	$ 200,000			$ 12,000	1
2	See Attachmemt 9A						200,000	106,320			6,063	2
3	Amortization expense										8,127	3
4												4
5												5
	Working Capital											
6	Miscellaneous Interest										6,126	6
7	See Attachmemt 9A										23,783	7
8	Loan acquisition expense										2,933	8
9	TOTAL Facility Related						$ 400,000	$ 306,320			$ 59,032	9
	B. Non-Facility Related*											
10							0					10
11	Interest Income										(328)	11
12												12
13												13
14	TOTAL Non-Facility Related						$ 0	$ 0			$ (328)	14
15	TOTALS (line 9+line14)						$ 400,000	$ 306,320			$ 58,704	15

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	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.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$ 0	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 0	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2015		8
	2016		9
	2017		10
	2018		11
	2019		12

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.

SEE ACCOUNTANTS' PREPARATION REPORT

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Accolade Paxton Senior Lving COUNTY Ford

FACILITY IDPH LICENSE NUMBER 0054791

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

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

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 0.00	$ 0.00

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

Accolade Healthcare of Paxton Senior Living
Real Estate Taxes
12/31/2020

Accolade Healthcare of Paxton Senior Living is a corporation. However, it was previously a not-for-profit facility. Real estate taxes have not been assessed on the facility as of the current date and management has not been able to estimate what the real estate taxes will be. Therefore, there are no real estate taxes included in the cost report.

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 40,268 B. General Construction Type: Exterior Brick Frame Fire Resistant Number of Stories 2

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (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. [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).

Accolade Healthcare of Paxton Senior Living - Townhouse Apartments : 2,862 Sq Ft; 4 units
Accolade Healthcare of Paxton Senior Living - Independent Living Units (ILUs): 3,330 Sq Ft; 11 units

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1				$	1
2					2
3	TOTALS			$ 0	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 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					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	HVAC System Replacement			2018	13,587	1,359	10	1,359		3,274	9
10	Dishwasher Pump			2018	2,658	266	10	266		598	10
11	Painting - Full Building interior painting			2018	4,306		10	431	431	1,077	11
12	Outside Sign			2019	2,704	300	9	300		400	12
13	Security Camera			2019	3,708	412	9	412		648	13
14	AC Replacement			2020	47,452	2,966	8	2,966		2,966	14
15	Flooring Remodel to Vinyl Flooring			2020	8,967	560	8	560		560	15
16	Install Closet Shelving			2020	7,722	202	8	202		202	16
17	Residential Air Cleaners			2020	12,456	259	8	259		259	17
18											18
19	Flooring Update for IL Units Room 7-10			2020	5,345	56	8	56		56	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

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 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)		$ 108,905	$ 6,380		$ 6,811	$ 431	$ 10,040	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	$ 58,343	$ 11,669	$ 11,669	$ 0	5	$ 27,428	71
72	Current Year Purchases	59,830	4,093	4,093	0	5	4,093	72
73	Fully Depreciated Assets				0			73
74					0			74
75	TOTALS	$ 118,173	$ 15,762	$ 15,762	$ 0		$ 31,521	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				$	$	$	$ 0		$	76
77							0			77
78							0			78
79							0			79
80	TOTALS			$ 0	$ 0	$ 0	$ 0		$ 0	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)	$ 227,078	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 22,142	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 22,573	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 431	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 41,561	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					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Fulton Street Property, LLC
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 [X] 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:	1962	75	10/1/2017	$ 405,074	3	3	3
4	Additions							4
5								5
6								6
7	TOTAL		75		$ 405,074 **			7

8. List separately any amortization of lease expense included on page 4, line 34. 3,658
   This amount was calculated by dividing the total amount to be amortized 1,215,220
   by the length of the lease 36 mos .

9. Option to Buy: [ ] YES [X] NO Terms: *

10. Effective dates of current rental agreement:
    Beginning 10/17/18
    Ending 10/30/21

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

	Fiscal Year Ending	Annual Rent
12.	12/31/21	$ 411,451
13.	12/31/22	$ 421,737
14.	12/31/23	$ 432,281

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: $ 16,239 Description: Copier 16,239
    (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	Facility	Ford Transit 2018	$ 792.00	$ 9,504	17
18					18
19					19
20					20
21	TOTAL		$ 792.00	$ 9,504	21

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	$	$	$	$ 0
2	Books and Supplies				0
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)				0
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	$ 0	$ 0	$ 0	$ 0
10	SUM OF line 9, col. 1 and 2 (e)	$ 0			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$	3,651	$ 241,072	$	3,651	$ 241,072	1
2	Licensed Speech and Language Development Therapist		hrs		1,143	83,968		1,143	83,968	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		4,603	316,322		4,603	316,322	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				164,083		164,083	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapist				337	21,894		337	21,894	12
13	Other (specify):									13
14	TOTAL			$	9,734	$ 663,256	$ 164,083	9,734	$ 827,339	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020 (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	$ 2,244	$ 2,244	1
2	Cash-Patient Deposits	10,429	10,429	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 170,000)	1,162,890	1,162,890	3
4	Supply Inventory (priced at)		0	4
5	Short-Term Investments		0	5
6	Prepaid Insurance	26,482	26,482	6
7	Other Prepaid Expenses	13,917	13,917	7
8	Accounts Receivable (owners or related parties)	3,338,376	3,338,376	8
9	Other(specify): Employee Advances	1,606	1,606	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,555,944	$ 4,555,944	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	110,873	110,873	15
16	Equipment, at Historical Cost	137,419	137,419	16
17	Accumulated Depreciation (book methods)	(47,593)	(47,593)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	75,656	75,656	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 276,355	$ 276,355	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,832,299	$ 4,832,299	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 750,993	$ 750,993	26
27	Officer's Accounts Payable		0	27
28	Accounts Payable-Patient Deposits		0	28
29	Short-Term Notes Payable	78,738	78,738	29
30	Accrued Salaries Payable	108,686	108,686	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,561	5,561	31
32	Accrued Real Estate Taxes(Sch.IX-B)		0	32
33	Accrued Interest Payable		0	33
34	Deferred Compensation		0	34
35	Federal and State Income Taxes		0	35
	Other Current Liabilities(specify):			
36	See Attached Schedule	367,934	367,934	36
37	Capital Lease Obligation	4,835	4,835	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,316,747	$ 1,316,747	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	237,961	237,961	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	48,466	48,466	43
44	Capital Lease Obligation	19,743	19,743	44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 306,170	$ 306,170	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,622,917	$ 1,622,917	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,209,382	$ 3,209,382	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,832,299	$ 4,832,299	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Accolade Healthcare of Paxton Senior Living
Page 17 Detail
12/31/2019

	Operating	After Consolidation
	1	2
Line 23:		
Loan Acquisition Costs, Net	17,368	**17,368**
Deferred MCO Contract Costs, Net	3,763	**3,763**
Cap Ex Reserve	54,525	**54,525**
Total, Line 23	75,656	**75,656**
Line 36:		
Due to Affiliate	**334,847**	**334,847**
Accrued Bed Tax	**10,429**	**10,429**
Accrued Management Fees	-	**-**
Accrued Payroll Taxes	**22,658**	**22,658**
Total, Line 36	**367,934**	**367,934**
Line 43:		
Due to Old Owner	**28,240**	**28,240**
Payroll Company	-	**-**
Deferred Rent Liability	**20,226**	**20,226**
Unearned Revenue	-	**-**
Total, Line 43	**48,466**	**48,466**

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 708,092	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 708,092	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	2,501,290	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)**	$ 2,501,290	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$ 0	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,209,382	24	*

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,845,197	1
2	Discounts and Allowances for all Levels	(123,931)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,721,266	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	217,472	6
7	Oxygen	0	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 217,472	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	1,719	13
14	Non-Patient Meals	439	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 2,158	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	328	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 328	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Misc Income	(690)	28
28a	PHE COVID	1,119,198	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,118,508	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,059,732	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,047,068	31
32	Health Care	2,197,008	32
33	General Administration	1,638,032	33
	B. Capital Expense		
34	Ownership	495,485	34
	C. Ancillary Expense		
35	Special Cost Centers	1,029,934	35
36	Provider Participation Fee	150,915	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,558,442	40
41	**Income before Income Taxes (line 30 minus line 40)****	2,501,290	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 2,501,290	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,885,689	44
45	Private Pay - Net Inpatient Revenue	1,599,263	45
46	Medicare - Net Inpatient Revenue	3,975,543	46
47	Other-(specify) Insurance	5,935	47
48	Other-(specify) Hospice	254,836	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,721,266	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	1,915	1,977	$ 101,752	$ 51.48	1
2	Assistant Director of Nursing	673	683	24,902	36.44	2
3	Registered Nurses	12,046	12,627	466,436	36.94	3
4	Licensed Practical Nurses	13,376	14,222	441,005	31.01	4
5	CNAs & Orderlies	40,719	43,427	671,492	15.46	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,017	2,129	39,677	18.64	9
10	Activity Assistants	4,124	4,469	51,685	11.56	10
11	Social Service Workers	2,890	3,079	62,575	20.32	11
12	Dietician					12
13	Food Service Supervisor	2,016	2,128	49,562	23.29	13
14	Head Cook	9,943	10,763	127,063	11.81	14
15	Cook Helpers/Assistants	10,743	11,366	127,835	11.25	15
16	Dishwashers					16
17	Maintenance Workers	4,390	4,769	101,703	21.32	17
18	Housekeepers	11,177	12,135	146,581	12.08	18
19	Laundry	2,065	2,218	26,651	12.01	19
20	Administrator	2,019	2,131	116,225	54.55	20
21	Assistant Administrator					21
22	Other Administrative	7,716	8,432	189,848	22.52	22
23	Office Manager					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 Ca Transportation	2,308	2,481	47,688	19.22	32
33	Other(specify) Admissions	606	659	25,166	38.20	33
34	TOTAL (lines 1 - 33)	130,745	139,695	$ 2,817,845 *	$ 20.17	34

SEE ACCOUNTANTS' PREPARATION REPORT

* 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		$		35
36	Medical Director	Monthly	14,100	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant	175	10,290	L10, C3	38
39	Pharmacist Consultant		13,031	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	2,922	L11, C3	44
45	Social Service Consultant	26	1,716	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	245	$ 42,059		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	46	$ 2,969	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	318	8,600	L10, C3	52
53	TOTAL (lines 50 - 52)	364	$ 11,569		53

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Hoedebecke, Jonas	Administrator	0	$ 114,278
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 114,278

B. Administrative - Other

Description	Amount
Compliance Consultant	$ 12,559
TOTAL (agree to Schedule V, line 17, col. 3)	$ 12,559
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See attached for legal vendors	Legal	$ 25,144
Accolade Health	Management Fee1	397,800
ProPayHR	Payroll	17,135
Platinum Billing	Outsourced Billing Fees	67,200
Various Payors (See detail)	Contractual Amort Fee	10,450
STL Bookkeeping	Bookeeping	443
Global Tech	IT Services	20,158
RubinBrown LLP	Accounting	21,870
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 560,200

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 28,715
Unemployment Compensation Insurance	45,867
FICA Taxes	197,952
Employee Health Insurance	97,144
Employee Meals	11,158
Illinois Municipal Retirement Fund (IMRF)*	
Safe Harbor Match	517
Unallowable Marketing Benefits	(8,169)
TOTAL (agree to Schedule V, line 22, col.8)	$ 373,184

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	8,246
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 8,246

G. Schedule of Travel and Seminar**

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

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Accolade Paxton Senior Lving # 0054791 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period?

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **30,608** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **150,915**
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.

SEE ACCOUNTANTS' PREPARATION REPORT

(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. $ Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **439**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**
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? **No**
Firm Name:

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.