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: 0054882

Facility Name: The Citadel of Sterling

Address: 105 East 23rd Street (Number) Sterling (City) 61081 (Zip Code)

County: Whiteside

Telephone Number: (815) 626-4264 **Fax #** (815) 626-0021

HFS ID Number:

Date of Initial License for Current Owners: 2/1/2018

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: Steven N. Lavenda **Telephone Number:** (847) 282-6300
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 01/01/20 to 12/31/20 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)
(Title)

Paid Preparer

(Signed) 05/25/2021 (Date)
** Subject to the attached Accountants' Consulting Report*
(Print Name and Title) Steven N. Lavenda, CPA — Partner
(Firm Name & Address) Marcum, LLP — 9 Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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 The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	121	Skilled (SNF)	121	44,286	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	121	TOTALS	121	44,286	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	17,545	4,091	6,367	28,003	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,545	4,091	6,367	28,003	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.23%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [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 02/01/2018

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 02/01/2018 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 121 and days of care provided 5,130

Medicare Intermediary Wisconsin Physicians Service

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/20 Fiscal Year: 12/31/20

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	304,457	30,321	9,024	343,802		343,802		343,802			1
2	Food Purchase		160,886		160,886		160,886	(571)	160,315			2
3	Housekeeping	139,345	23,995	9,530	172,870		172,870	1,017	173,887			3
4	Laundry	96,009	16,385	9,929	122,323		122,323		122,323			4
5	Heat and Other Utilities			152,479	152,479		152,479	(9,100)	143,379			5
6	Maintenance	103,012	11,641	101,725	216,378		216,378	(14,098)	202,280			6
7	Other (specify):*							1,691	1,691			7
8	**TOTAL General Services**	642,823	243,228	282,687	1,168,738		1,168,738	(21,061)	1,147,677			8
	B. Health Care and Programs											
9	Medical Director			40,000	40,000		40,000		40,000			9
10	Nursing and Medical Records	1,813,170	233,445	34,865	2,081,480		2,081,480	(30,918)	2,050,562			10
10a	Therapy	117,552			117,552		117,552		117,552			10a
11	Activities	116,906	1,958	816	119,680		119,680		119,680			11
12	Social Services	73,737		5,420	79,157		79,157		79,157			12
13	CNA Training											13
14	Program Transportation			4,011	4,011		4,011	(213)	3,798			14
15	Other (specify):*							14,231	14,231			15
16	**TOTAL Health Care and Programs**	2,121,365	235,403	85,112	2,441,880		2,441,880	(16,900)	2,424,980			16
	C. General Administration											
17	Administrative	108,398		358,124	466,522		466,522	(303,093)	163,429			17
18	Directors Fees											18
19	Professional Services			134,631	134,631	(707)	133,924	730	134,654			19
20	Dues, Fees, Subscriptions & Promotions			41,408	41,408		41,408	(15,364)	26,044			20
21	Clerical & General Office Expenses	38,740	2,277	285,037	326,054		326,054	(140,384)	185,670			21
22	Employee Benefits & Payroll Taxes			500,587	500,587		500,587		500,587			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,623	1,623		1,623	30	1,653			24
25	Other Admin. Staff Transportation			5,399	5,399		5,399	1,819	7,218			25
26	Insurance-Prop.Liab.Malpractice			215,934	215,934		215,934	2,284	218,218			26
27	Other (specify):*							26,429	26,429			27
28	**TOTAL General Administration**	147,138	2,277	1,542,743	1,692,158	(707)	1,691,451	(427,549)	1,263,902			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,911,326	480,908	1,910,542	5,302,776	(707)	5,302,069	(465,510)	4,836,558			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 The Citadel of Sterling #0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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			20,183	20,183		20,183	202,675	222,858			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			20,051	20,051		20,051	301,734	321,785			32
33	Real Estate Taxes					707	707	59,749	60,456			33
34	Rent-Facility & Grounds			601,496	601,496		601,496	(591,331)	10,165			34
35	Rent-Equipment & Vehicles			31,251	31,251		31,251	10,452	41,703			35
36	Other (specify):*											36
37	TOTAL Ownership			672,981	672,981	707	673,688	(16,721)	656,967			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		109,927	551,199	661,126		661,126	(143)	660,983			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			200,030	200,030		200,030		200,030			42
43	Other (specify):*	57,183		81,181	138,364		138,364	(138,364)	0			43
44	TOTAL Special Cost Centers	57,183	109,927	832,410	999,520		999,520	(138,507)	861,013			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,968,509	590,835	3,415,933	6,975,277		6,975,277	(620,738)	6,354,539			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 The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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				4
5	Telephone, TV & Radio in Resident Rooms	(9,941)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	32,081	30		9
10	Interest and Other Investment Income	(223)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(235)	02		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				18
19	Entertainment				19
20	Contributions	(3,100)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(143,250)	21		24
25	Fund Raising, Advertising and Promotional	(1,800)	20		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	(363,665)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (490,133)		$	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)	(130,605)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (130,605)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (620,738)		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

The Citadel of Sterling

ID# 0054882

Report Period Beginning: 01/01/20

Ending: 12/31/20

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Bank Charges	$ (12,698)	21	1
2	Vending Revenue	(336)	02	2
3	Medicare Sequestration Expense	(11,589)	21	3
4	Managed Care Sequestration Exp	(5,180)	21	4
5	Patient Needs	(1,222)	10	5
6	Salaries - Marketing	(57,183)	43	6
7	Marketing Expense	(79,041)	43	7
8	Credit Card/Pymt Process Fees	(2,333)	21	8
9	Additional R&M	8,141	06	9
10	PAC Dues	(10,515)	20	10
11	Non Allowable Legal Fees	(165)	19	11
12	Promotional Fees	(2,140)	43	12
13	Chamber of Commerce Dues	(965)	20	13
14	Capitalized R&M	(18,219)	06	14
15	Bldg Co - Accounting	(800)	19	15
16	Bldg Co - Amortization	(35,085)	36	16
17	Bldg Co - Legal Fees	(250)	19	17
18	Bldg Co - Franchise Taxes	(86)	21	18
19	Bldg Co - Unclassified	(134,000)	21	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**	(363,665)		49

Detail lines 29 and 35 of Page 5 starting in C12. **DO NOT DRAG AND DROP CELLS.**

The amounts in column F will transfer to the Adj. Summary column automatically.
The amounts in the Adj. Summary column are linked to pages Summary A and B.

STATE OF ILLINOIS **Page 5B**

The Citadel of Sterling

IDM 0054882

Report Period Beginning: 01/01/20

Ending: 12/31/20

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		b		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32
82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	**Total**			49

Reference 1 Reference 2 Reference 3 Reference 4 Reference 5 Reference 6 Reference 7 Reference 9 Reference 10 Reference 10a Reference 11 Reference 12 Reference 13 Reference 14 Reference 15 Reference 17 Reference 18 Reference 19 Reference 20 Reference 21 Reference 22 Reference 23 Reference 24 Reference 25 Reference 26 Reference 27 Reference 30 Reference 31 Reference 32 Reference 33 Reference 34 Reference 35 Reference 36 Reference 38 Reference 39 Reference 40 Reference 41 Reference 42 Reference 43

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(571)											(571)	2
3	Housekeeping			1,017									1,017	3
4	Laundry													4
5	Heat and Other Utilities	(9,941)		841									(9,100)	5
6	Maintenance	(10,078)		(4,161)	141								(14,098)	6
7	Other (specify):*			1,691									1,691	7
8	**TOTAL General Services**	(20,590)		(612)	141								(21,061)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(1,222)		(29,696)									(30,918)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation							(213)					(213)	14
15	Other (specify):*			14,231									14,231	15
16	**TOTAL Health Care and Programs**	(1,222)		(15,466)				(213)					(16,900)	16
	C. General Administration													
17	Administrative			(303,093)									(303,093)	17
18	Directors Fees													18
19	Professional Services	(1,215)	1,050	188	707								730	19
20	Fees, Subscriptions & Promotions	(16,380)		1,016									(15,364)	20
21	Clerical & General Office Expenses	(309,136)	134,086	34,666									(140,384)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			30									30	24
25	Other Admin. Staff Transportation			1,819									1,819	25
26	Insurance-Prop.Liab.Malpractice			2,284									2,284	26
27	Other (specify):*			26,429									26,429	27
28	**TOTAL General Administration**	(326,731)	135,136	(236,661)	707								(427,549)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(348,542)	135,136	(252,739)	848			(213)					(465,510)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	32,081	167,774	1,676	1,144								202,675	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(223)	296,830	1,685	3,442								301,734	32
33	Real Estate Taxes		55,737		4,012								59,749	33
34	Rent-Facility & Grounds		(601,496)	15,354	(5,189)								(591,331)	34
35	Rent-Equipment & Vehicles			10,452									10,452	35
36	Other (specify):*	(35,085)	35,085											36
37	TOTAL Ownership	(3,227)	(46,070)	29,167	3,409								(16,721)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(143)						(143)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(138,364)											(138,364)	43
44	TOTAL Special Cost Centers	(138,364)					(143)						(138,507)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(490,133)	89,066	(223,572)	4,257		(143)	(213)					(620,738)	45

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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	34	Rental Income	$ 601,496	Sterling Pavilion Building LLC		$	$ (601,496)	1
2	V	19	Accounting		Sterling Pavilion Building LLC		800	800	2
3	V	36	Amortization		Sterling Pavilion Building LLC		35,085	35,085	3
4	V	30	Depreciation		Sterling Pavilion Building LLC		167,774	167,774	4
5	V	32	Interest		Sterling Pavilion Building LLC		296,830	296,830	5
6	V	19	Legal Fees		Sterling Pavilion Building LLC		250	250	6
7	V	21	Taxes - Franchise		Sterling Pavilion Building LLC		86	86	7
8	V	33	RE Taxes		Sterling Pavilion Building LLC		55,737	55,737	8
9	V	21	Unclassified		Sterling Pavilion Building LLC		134,000	134,000	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 601,496			$ 690,562	$ * 89,066	14

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	Jonathan Aaron	36.94%	AMBERWOOD CARE CENTER	ROCKFORD, IL	STERLING BUILDING LLC	STERLING	BUILDING COMPANY	1
2	Ken Ripstein	36.94%	WARREN PARK HEALTH AND LIVING CENTER	CHICAGO, IL	DAMEN HEALTHCARE GROUP	SKOKIE, IL	BOOKKEEPING	2
3	Stern Family Investment Trust u/a/d June 11, 2015	4.95%	CITADEL CARE CENTER-KANKAKEE LLC	KANKAKEE, IL	3755 CHASE, LLC	SKOKIE	BUILDING COMPANY	3
4	Raphaela Stern	4.95%	CITADEL CARE CENTER-ELGIN LLC	ELGIN, IL	BILTMORE INC. CELL	BURLINGTON, VT	INSURANCE	4
5	Fred Aaron	4.95%	CITADEL CARE CENTER-WILMETTE LLC	WILMETTE, IL	INTEGRA HEALTHCARE EQUI	ELMHURST	DME	5
6	Adina Aaron	4.95%	THE WATERFORD CARE CENTER LLC	CHICAGO, IL	LIFELINE AMBULANCE	SKOKIE	AMBULANCE	6
7	Marcella Graf	4.99%	THE CITADEL OF NORTHBROOK LLC	NORTHBROOK, IL				7
8	Yakov Kohen	1.34%	PA PETERSON AT THE CITADEL LLC	ROCKFORD, IL				8
9			SKOKIE MEADOWS LLC	SKOKIE, IL				9
10			THE CITADEL OF SKOKIE LLC	SKOKIE, IL				10
11			THE CITADEL OF GLENVIEW LLC	GLENVIEW, IL				11
12			THE CITADEL OF BOURBONNAIS LLC	BOURBONNAIS				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 The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	3	Housekeeping	$	Damen Healthcare Group, LLC		$ 1,017	$ 1,017	15
16	V	5	Utilities		Damen Healthcare Group, LLC		841	841	16
17	V	6	Maintenance Salary		Damen Healthcare Group, LLC		7,956	7,956	17
18	V	6	Maintenance	13,164	Damen Healthcare Group, LLC		1,046	(12,117)	18
19	V	7	Maintenance Benefits		Damen Healthcare Group, LLC		1,691	1,691	19
20	V	10	Nursing	98,186	Damen Healthcare Group, LLC		68,490	(29,696)	20
21	V	15	Nursing Benefits		Damen Healthcare Group, LLC		14,231	14,231	21
22	V	17	Administrative	358,124	Damen Healthcare Group, LLC		17,651	(340,473)	22
23	V	19	Professional Fees		Damen Healthcare Group, LLC		188	188	23
24	V	20	Dues, Fees, Subscriptions		Damen Healthcare Group, LLC		1,016	1,016	24
25	V	21	Office Expense - Salaries		Damen Healthcare Group, LLC		99,046	99,046	25
26	V	21	Office Expense - Other	71,581	Damen Healthcare Group, LLC		7,201	(64,380)	26
27	V	24	Seminars & Education		Damen Healthcare Group, LLC		30	30	27
28	V	25	Auto Expense		Damen Healthcare Group, LLC		1,819	1,819	28
29	V	26	Insurance		Damen Healthcare Group, LLC		2,284	2,284	29
30	V	27	Employee Ben. - Gen. Admin.		Damen Healthcare Group, LLC		26,429	26,429	30
31	V	30	Depreciation		Damen Healthcare Group, LLC		1,676	1,676	31
32	V	32	Interest Expense		Damen Healthcare Group, LLC		1,685	1,685	32
33	V	34	Rent-Unrelated		Damen Healthcare Group, LLC		10,165	10,165	33
34	V	34	Rent-3755 W. Chase		Damen Healthcare Group, LLC		5,189	5,189	34
35	V	35	Equipment Rental		Damen Healthcare Group, LLC		562	562	35
36	V	35	Auto Lease		Damen Healthcare Group, LLC		9,890	9,890	36
37	V	17	Admin Fees-J Aaron		Damen Healthcare Group, LLC		19,729	19,729	37
38	V	17	Admin Fees-K Ripstein		Damen Healthcare Group, LLC		17,651	17,651	38
39	Total			$ 541,055			$ 317,483	$ * (223,572)	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	$	3755 W Chase, LLC		$ 141	$ 141	15
16	V	30	Depreciation		3755 W Chase, LLC		1,144	1,144	16
17	V	32	Interest Expense		3755 W Chase, LLC		3,442	3,442	17
18	V	33	Real Estate Taxes		3755 W Chase, LLC		4,012	4,012	18
19	V	19	Real Estate Tax Protest Fees		3755 W Chase, LLC		707	707	19
20	V								20
21	V	34	Rent	5,189	3755 W Chase, LLC			(5,189)	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 5,189			$ 9,446	$ * 4,257	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	26	Insurance	$ 197,400	Biltmore Incorporated Cell		$ 197,400	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 197,400			$ 197,400	$ *	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	39	Ancillary Expense	$ 920	Integra Healthcare Equipment		$ 777	$ (143)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 920			$ 777	$ * (143)	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	14	Patient Transportation	$ 1,127	Lifeline Ambulance		$ 914	$ (213)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 1,127			$ 914	$ * (213)	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VII. RELATED PARTIES (continued)

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

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

1 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VII. RELATED PARTIES (continued)

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

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

1 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VII. RELATED PARTIES (continued)

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

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

1 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VII. RELATED PARTIES (continued)

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

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

1 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	Jonathan Aaron	Owner	Administrative	36.94%	See Attached	3.16	7.90%	Alloc Mgt Fee	$ 19,729	17-7	1
2	Kenneth Ripstein	Owner	Administrative	36.94%	See Attached	2.82	7.05%	Alloc Mgt Fee	17,651	17-7	2
3	Yakov Kohen	Owner	Clerical	1.34%	See Attached	2.82	7.05%	Alloc Salary	9,680	21-7	3
4	Marcella Graf	Owner	Administrative	4.99%	See Attached	2.82	7.05%	Alloc Salary	17,651	17-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 64,711		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 The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
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						$	$		$	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					$	$		$	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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: Damen Healthcare Group, LLC
Street Address: 3755 W. Chase Ave.
City / State / Zip Code: Skokie, IL 60076
Phone Number: (224) 470-2044
Fax Number: (224) 470-2952

	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	3	Housekeeping	Patient Days	396,623	14	$ 14,400	$	28,003	$ 1,017	1
2	5	Utilities	Patient Days	396,623	14	11,913		28,003	841	2
3	6	Maintenance Salary	Patient Days	396,623	14	112,690	112,690	28,003	7,956	3
4	6	Maintenance	Patient Days	396,623	14	14,821		28,003	1,046	4
5	7	Maintenance Benefits	Patient Days	396,623	14	23,951		28,003	1,691	5
6	10	Nursing	Patient Days	396,623	14	970,057	948,342	28,003	68,490	6
7	15	Nursing Benefits	Patient Days	396,623	14	201,561		28,003	14,231	7
8	17	Administrative	Patient Days	396,623	14	250,000	250,000	28,003	17,651	8
9	19	Professional Fees	Patient Days	396,623	14	2,669		28,003	188	9
10	20	Dues, Fees, Subscriptions	Patient Days	396,623	14	14,390		28,003	1,016	10
11	21	Office Expense - Salaries	Patient Days	396,623	14	1,402,841	1,402,841	28,003	99,046	11
12	21	Office Expense - Other	Patient Days	396,623	14	101,995		28,003	7,201	12
13	24	Seminars & Education	Patient Days	396,623	14	431		28,003	30	13
14	25	Auto Expense	Patient Days	396,623	14	25,762		28,003	1,819	14
15	26	Insurance	Patient Days	396,623	14	32,350		28,003	2,284	15
16	27	Employee Ben. - Gen. Admin.	Patient Days	396,623	14	374,325		28,003	26,429	16
17	30	Depreciation	Patient Days	396,623	14	23,745		28,003	1,676	17
18	32	Interest Expense	Patient Days	396,623	14	23,867		28,003	1,685	18
19	34	Rent-Unrelated	Patient Days	396,623	14	143,975		28,003	10,165	19
20	34	Rent-3755 W. Chase	Patient Days	396,623	14	73,500		28,003	5,189	20
21	35	Equipment Rental	Patient Days	396,623	14	7,954		28,003	562	21
22	35	Auto Lease	Patient Days	396,623	14	140,073		28,003	9,890	22
23	17	Admin Fees-J Aaron	Patient Days	354,845	13	250,000		28,003	19,729	23
24	17	Admin Fees-K Ripstein	Patient Days	396,623	14	250,000		28,003	17,651	24
25	TOTALS					$ 4,467,270	$ 2,713,873		$ 317,483	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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: 3755 W Chase, LLC
Street Address: 3755 W. Chase Ave.
City / State / Zip Code: Skokie, IL 60076
Phone Number: (224) 470-2044
Fax Number: (224) 470-2952

	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	6	Maintenance	Patient Days	396,623	14	$ 2,000	$	28,003	$ 141	1
2	30	Depreciation	Patient Days	396,623	14	16,199		28,003	1,144	2
3	32	Interest Expense	Patient Days	396,623	14	48,746		28,003	3,442	3
4	33	Real Estate Taxes	Patient Days	396,623	14	56,831		28,003	4,012	4
5	33	Real Estate Tax Protest Fees	Patient Days	396,623	14	10,020		28,003	707	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					$ 133,796	$		$ 9,446	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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: Biltmore Incorporated Cell
Street Address: 30 Main street, Suite 330
City / State / Zip Code: Burlington, Vermont 05401
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	26	Insurance	Direct Allocation			$	$		$ 197,400	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					$	$		$ 197,400	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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: Integra Healthcare Equipment, LLC
Street Address: 747 Church Road
City / State / Zip Code: Elmhurst, IL 60126
Phone Number: (630) 834-3700
Fax Number: (630) 834-1500

	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	39	Ancillary Expense	Direct			$	$		$ 777	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					$	$		$ 777	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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: Lifeline Ambulance
Street Address: 2424 S Wabash Ave
City / State / Zip Code: Chicago, IL 60616
Phone Number: (312) 949-9595
Fax Number: (312) 949-9262

	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	14	Patient Transportation				$	$		$ 914	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					$	$		$ 914	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
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						$	$		$	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					$	$		$	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
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						$	$		$	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					$	$		$	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
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						$	$		$	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					$	$		$	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
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						$	$		$	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					$	$		$	25

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Dougherty Funding LLC		X	Mortgage Payable			$	$ 5,484,108			$ 296,830	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Midwest Bank		X	Line of Credit				433,848			20,051	6
7												7
8												8
9	TOTAL Facility Related						$	$ 5,917,956			$ 316,881	9
	B. Non-Facility Related*											
10	Interest Income		X								(223)	10
11	Allocated from Damen HC	X									1,685	11
12	Allocated from 3755 Chase	X									3,442	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 4,904	14
15	TOTALS (line 9+line14)						$	$ 5,917,956			$ 321,785	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

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

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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.**	$ (1,650)	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.)		$ 58,099	2
3. Under or (over) accrual (line 2 minus line 1).		$ 59,749	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.)**		$ 707	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.		$ 60,456	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2015	29,963	8
	2016	29,885	9
	2017	28,098	10
	2018	53,422	11
	2019	54,087	12

Beginning Accrual Adjusted
Allocated from 3755 Chase $4,012

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

NOTES:

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

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Citadel of Sterling COUNTY Whiteside

FACILITY IDPH LICENSE NUMBER 0054882

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE (847) 282-6330 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.	11-16-402-001	Long Term Property Care	$ 54,086.84	$ 54,086.84
2.	10-26-318-023-0000	Allocated from Home Office	$ 172,792.10	$ 12,199.74
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 226,878.94	$ 66,286.58

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? X 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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2019 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2019 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2019.

Please complete the Real Estate Tax Statement below and include it in the 2020 cost report along with a copy of your 2019 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Citadel of Sterling COUNTY Whiteside

FACILITY IDPH LICENSE NUMBER 0054882

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

	(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	$	$

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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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 The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 35,000 B. General Construction Type: Exterior Brick Frame Steel/Concrete Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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 [X] (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).

None

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	Facility/Sterling Building			$ 148,888	1
2	Allocated from 3755 Chase		2019	47,460	2
3	TOTALS			$ 196,348	3

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	121			1974	$ 6,052,408	$ 167,774	35	$ 172,926	$ 5,152	$ 4,325,473	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1993	18,723		20	2	2	18,723	9
10	Various			1994	6,356		20			6,356	10
11	Various			1995	13,538		20	3	3	13,538	11
12	Various			1996	33,635		20	8	8	33,635	12
13	Various			1997	33,822		20	(1,152)	(1,152)	32,026	13
14	Various			1998	35,361		20	(1,933)	(1,933)	32,808	14
15	Various			1999	47,068		20	(1,460)	(1,460)	44,965	15
16	Various			2000	11,922		20	369	369	11,922	16
17	Various			2001	21,256		20	1,062	1,062	20,799	17
18	Various			2002	95,605		20			95,605	18
19	Various			2003	29,333		20	(104)	(104)	29,229	19
20	Various			2004	53,565		20			53,565	20
21	Various			2005	27,345		20	222	222	26,394	21
22	Various			2006	19,001		20			19,001	22
23	Various			2007	20,059		20	412	412	17,429	23
24	Various			2008	27,236		20			27,236	24
25	Various			2009	29,407		20	1,470	1,470	9,058	25
26	Various			2010	5,937		20	297	297	1,768	26
27	Various			2011	18,507		20	926	926	7,401	27
28	Various			2012	339,689		20	16,983	16,983	137,291	28
29	Various			2013	223,201		20	8,911	8,911	97,628	29
30	Various			2014	73,827		20	3,692	3,692	28,846	30
31	Various			2015	26,438		20	1,322	1,322	7,642	31
32	Various			2016	12,097		20	605	605	4,406	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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		268,938	1,752		1,533	(219)	11,846	68
69	Financial Statement Depreciation			20,183			(20,183)		69
70	TOTAL (lines 4 thru 69)		$ 7,544,274	$ 189,709		$ 206,094	$ 16,385	$ 5,114,590	70

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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		$ 7,544,274	$ 189,709		$ 206,094	$ 16,385	$ 5,114,590	1
2	6" Sewer Pipe - Install Cipp Liner To Fix Hole	2017	4,490		20	225	225	730	2
3	Harder Signs-Supply And Install Replacement Sign	2018	2,580		20	129	129	989	3
4	Facility Courtyard - Concrete Replacement	2018	18,400		20	920	920	3,374	4
5	Courtyard/Front Door/ Flag Pole Improvements	2018	20,034		20	1,002	1,002	3,674	5
6	Remove & Replace Facility A/C	2018	7,720		20	386	386	1,286	6
7	Geostar Mechanical- Install New Water Heater	2018	20,770		20	1,039	1,039	3,115	7
8	Loescher Heating And Air Conditioning - Installed New Condense	2019	4,610		20	230	230	460	8
9	Doors Done Right - Double Doors Installed For Memory Care Uni	2019	5,454		20	273	273	546	9
10	Alan E. Delhotal/A & A Flooring - Installation Of New Flooring	2019	4,860		20	243	243	486	10
11	Zima Construction, Inc - Pnting Res Rms Plus Bath Rmv & Instll	2019	6,650		20	333	333	666	11
12	Direct Supply Inc - 3 Lc1200 Door Kits For Wander Guard Syster	2019	3,435		20	172	172	344	12
13	Installed New Ats Switch On Generator	2020	6,406		20	320	320	320	13
14	Installation Of 2 Lexan Panels On Signs	2020	2,835		20	142	142	142	14
15	Roof Repair	2020	2,800		20	140	140	140	15
16	Emergency Sewer Repairs	2020	11,713		20	586	586	586	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	TOTAL (lines 1 thru 33)		$ 7,667,031	$ 189,709		$ 212,233	$ 22,524	$ 5,131,448	34

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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 12B, Carried Forward		$ 7,667,031	$ 189,709		$ 212,233	$ 22,524	$ 5,131,448	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,667,031	$ 189,709		$ 212,233	$ 22,524	$ 5,131,448	34

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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 12C, Carried Forward		$ 7,667,031	$ 189,709		$ 212,233	$ 22,524	$ 5,131,448	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,667,031	$ 189,709		$ 212,233	$ 22,524	$ 5,131,448	34

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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 12D, Carried Forward		$ 7,667,031	$ 189,709		$ 212,233	$ 22,524	$ 5,131,448	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,667,031	$ 189,709		$ 212,233	$ 22,524	$ 5,131,448	34

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	Building Company		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								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	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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 12F, Carried Forward		$	$		$	$	$	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	Related Party		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from 3737 Chase	2019	268,938	1,144	35	1,533	389	11,846	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Damen Management	2015		608			(608)		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	TOTAL (lines 1 thru 33)		$ 268,938	$ 1,752		$ 1,533	$ (219)	$ 11,846	34

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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 12H, Carried Forward		$ 268,938	$ 1,752		$ 1,533	$ (219)	$ 11,846	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 268,938	$ 1,752		$ 1,533	$ (219)	$ 11,846	34

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	$ 167,936	$ 580	$ 9,227	$ 8,646	10	$ 123,104	71
72	Current Year Purchases	13,913	394	1,305	911	10	1,305	72
73	Fully Depreciated Assets	1,073,685	94	94		10	1,073,685	73
74								74
75	TOTALS	$ 1,255,534	$ 1,068	$ 10,625	$ 9,557		$ 1,198,094	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		BUS	2000	$ 45,441	$	$	$	5	$ 45,441	76
77		BRUN WHEEL CHAIR LIFT IN	2008	4,985				5	4,985	77
78										78
79										79
80	TOTALS			$ 50,426	$	$	$		$ 50,426	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)	$	9,169,338	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	190,777	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	222,858	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	32,081	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	6,379,968	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.

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	Allocated from Damen HC				10,165			5
6								6
7	TOTAL				$ 10,165 **			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.	/2021	$
13.	/2022	$
14.	/2023	$

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: $ 18,517 Description: See Attached
(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	2019 Dodge Entervan	$ 1,108	$ 13,296	17
18	Allocated from Damen HC			9,890	18
19					19
20					20
21	TOTAL		$ 1,108	$ 23,186	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.

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 203,500	$		$ 203,500	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			58,465			58,465	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			253,137			253,137	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				109,927		109,927	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Attached					36,097			36,097	13
14	TOTAL			$		$ 551,199	$ 109,927		$ 661,126	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.

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/20 (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	$ 1,261,172	$ 1,388,021	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,754,531	1,754,531	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	214,401	214,401	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	10,191	74,735	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,240,295	$ 3,431,688	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		104,235	13
14	Buildings, at Historical Cost		5,991,902	14
15	Leasehold Improvements, at Historical Cost	95,065	95,065	15
16	Equipment, at Historical Cost	65,757	428,757	16
17	Accumulated Depreciation (book methods)	(39,973)	(4,622,621)	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	16,845	1,888,238	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 137,694	$ 3,885,576	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,377,989	$ 7,317,264	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 573,588	$ 1,023,587	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	433,848	433,848	29
30	Accrued Salaries Payable	272,060	272,060	30
31	Accrued Taxes Payable (excluding real estate taxes)	142,247	142,247	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	1,588	1,588	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached	935,029	935,029	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,358,360	$ 2,808,359	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,484,108	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 5,484,108	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,358,360	$ 8,292,467	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,019,629	$ (975,203)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,377,989	$ 7,317,264	48

***(See instructions.)**

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (61,086)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (61,086)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,080,715	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,080,715	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,019,629	24 *

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

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	$ 8,266,121	1
2	Discounts and Allowances for all Levels	(1,368,763)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,897,358	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	264,302	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 264,302	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		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	1	19
20	Radiology and X-Ray		20
21	Other Medical Services	820	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 821	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	223	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 223	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached	893,288	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 893,288	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,055,992	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,168,738	31
32	Health Care	2,441,880	32
33	General Administration	1,692,158	33
	B. Capital Expense		
34	Ownership	672,981	34
	C. Ancillary Expense		
35	Special Cost Centers	799,490	35
36	Provider Participation Fee	200,030	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,975,277	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,080,715	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,080,715	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,091,338	44
45	Private Pay - Net Inpatient Revenue	807,821	45
46	Medicare - Net Inpatient Revenue	2,586,860	46
47	Other-(specify) Managed Care	350,569	47
48	Other-(specify) Hospice	60,770	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,897,358	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete 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 The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	1,996	2,101	$ 111,677	$ 53.15	1
2	Assistant Director of Nursing	1,909	2,010	60,110	29.91	2
3	Registered Nurses	7,968	8,387	288,232	34.37	3
4	Licensed Practical Nurses	19,835	20,879	554,330	26.55	4
5	CNAs & Orderlies	43,437	45,723	798,821	17.47	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,676	5,975	117,552	19.67	8
9	Activity Director	2,038	2,146	39,279	18.31	9
10	Activity Assistants	5,178	5,450	77,627	14.24	10
11	Social Service Workers	3,899	4,104	73,737	17.97	11
12	Dietician					12
13	Food Service Supervisor	1,992	2,097	40,913	19.51	13
14	Head Cook	4,620	4,863	79,060	16.26	14
15	Cook Helpers/Assistants	11,902	12,528	184,484	14.73	15
16	Dishwashers					16
17	Maintenance Workers	5,599	5,894	103,012	17.48	17
18	Housekeepers	8,419	8,862	139,345	15.72	18
19	Laundry	5,861	6,170	96,009	15.56	19
20	Administrator	1,976	2,080	108,398	52.11	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,973	2,077	38,740	18.65	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) See Attached	1,908	2,008	57,182	28.48	33
34	TOTAL (lines 1 - 33)	136,186	143,354	$ 2,968,508 *	$ 20.71	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	192	$ 9,024	01-03	35
36	Medical Director	Monthly	40,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Per Visit	3,000	10-03	38
39	Pharmacist Consultant	Monthly	14,846	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	12	816	11-03	44
45	Social Service Consultant	24	1,592	12-03	45
46	Other(specify) Psychiatric	Monthly	3,828	12-03	46
47	MDS Consultant	Monthly	12,662	10-03	47
48					48
49	TOTAL (lines 35 - 48)	228	$ 85,768		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	161	4,357	10-03	52
53	TOTAL (lines 50 - 52)	161	$ 4,357		53

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Julie Logan	Administrator	0	$ 108,398
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 108,398

B. Administrative - Other

Description	Amount
Management Fee - Damen Healthcare Group, LLC	$ 358,124
TOTAL (agree to Schedule V, line 17, col. 3)	$ 358,124
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Marcum LLP	Accounting	$ 23,166
ProPay HR	Payroll Processing	18,851
Achieve Accreditation	Accreditation	5,831
Alliance of Healthcare Counsel	Healthcare Coalition	1,920
Correll Co.	401K Plan Consultant	1,093
MTS Consulting, LLC	Tax Consultant	1,220
Personnel Planners	Unemployment Consultant	1,086
Esolutions Inc	Data Processing	3,957
IIT/Source Tech	Data Processing	2,450
Prime Care Technologies	Data Processing	2,405
See Attached	Legal	9,744
See Supplemental Schedule		62,908
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 134,631

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 46,919
Unemployment Compensation Insurance	38,405
FICA Taxes	227,091
Employee Health Insurance	139,299
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Pension Expense	27,931
Life Insurance	3,649
Employee Benefits - Other	7,739
Holiday Expense	801
401K Employer Match Expense	8,753
TOTAL (agree to Schedule V, line 22, col.8)	$ 500,587

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	$ 1,990
Advertising: Employee Recruitment	2,513
Health Care Worker Background Check	
(Indicate # of checks performed 49)	889
Patient Background Checks 179	1,790
Dues & Subscriptions	16,378
Licenses & Fees	1,468
See Supplemental Schedule	1,016
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 26,044

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,623
See Supplemental Schedule	30
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,653

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number The Citadel of Sterling # 0054882 Report Period Beginning: 01/01/20 Ending: 12/31/20

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. **HCCI $21,030**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **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? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **316** 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 **X** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
Sterling Pavilion #40436 2/1/2018

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **200,030**
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. $ Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100% Ln 14**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(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.