		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: 0052225

Facility Name: Cornerstone Rehab HC

Address: 5533 North Galena Rd (Number) Peoria Heights (City) 61616 (Zip Code)

County: Peoria

Telephone Number: (309)682-5428 Fax # (309)682-8478

HFS ID Number:

Date of Initial License for Current Owners: 02/01/2013

Type of Ownership:

- [ ] VOLUNTARY,NON-PROFIT
  - [ ] Charitable Corp.
  - [ ] Trust
- IRS Exemption Code

- [X] PROPRIETARY
  - [ ] Individual
  - [ ] Partnership
  - [ ] Corporation
  - [ ] "Sub-S" Corp.
  - [X] Limited Liability Co.
  - [ ] Trust
  - [ ] Other

- [ ] GOVERNMENTAL
  - [ ] State
  - [ ] County
  - [ ] Other

In the event there are further questions about this report, please contact:
Name: Mike Kocher Telephone Number: (309)689-5850
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2020 to 12/31/2020 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider	(Signed) ______ (Date) (Type or Print Name) Mark Petersen (Title) Chief Executive Officer
Paid Preparer	(Signed) ______ (Date) (Print Name and Title) (Firm Name & Address) (Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	94	Skilled (SNF)	94	34,310	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	4	Sheltered Care (SC)	4	1,460	5
6		ICF/DD 16 or Less			6
7	98	TOTALS	98	35,770	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	14,926	1,179	1,825	17,930	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,926	1,179	1,825	17,930	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 50.13%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 2/1/2013

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2/1/2013 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 94 and days of care provided 1,599

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: 12/31/2020 Fiscal Year: 12/31/2020

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	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	140,379	25,301		165,680		165,680	4,774	170,454			1
2	Food Purchase		129,816		129,816		129,816		129,816			2
3	Housekeeping	128,002	29,743		157,745		157,745	92	157,837			3
4	Laundry	6,673	17,204		23,877		23,877		23,877			4
5	Heat and Other Utilities			71,878	71,878		71,878	326	72,204			5
6	Maintenance	64,586	9,379	47,800	121,765		121,765	2,867	124,632			6
7	Other (specify):*											7
8	**TOTAL General Services**	339,640	211,443	119,678	670,761		670,761	8,059	678,820			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	698,548	92,856	948,880	1,740,284		1,740,284	3,311	1,743,595			10
10a	Therapy			242,764	242,764		242,764		242,764			10a
11	Activities	72,498	1,035		73,533		73,533	(428)	73,105			11
12	Social Services	37,745	82		37,827		37,827		37,827			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	808,791	93,973	1,203,644	2,106,408		2,106,408	2,883	2,109,291			16
	C. General Administration											
17	Administrative	72,996		184,900	257,896		257,896	(158,349)	99,547			17
18	Directors Fees											18
19	Professional Services			57,464	57,464		57,464	(32,868)	24,596			19
20	Dues, Fees, Subscriptions & Promotions			6,828	6,828		6,828	2,649	9,477			20
21	Clerical & General Office Expenses	74,235	2,166	21,002	97,403		97,403	29,537	126,940			21
22	Employee Benefits & Payroll Taxes			153,954	153,954		153,954	8,126	162,080			22
23	Inservice Training & Education							49	49			23
24	Travel and Seminar							15	15			24
25	Other Admin. Staff Transportation			9,993	9,993		9,993	3,420	13,413			25
26	Insurance-Prop.Liab.Malpractice			56,335	56,335		56,335	521	56,856			26
27	Other (specify):*											27
28	**TOTAL General Administration**	147,231	2,166	490,476	639,873		639,873	(146,900)	492,973			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,295,662	307,582	1,813,798	3,417,042		3,417,042	(135,958)	3,281,084			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 Cornerstone Rehab HC #0052225 **Report Period Beginning:** 1/1/2020 **Ending:** 12/31/2020

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			128,437	128,437		128,437	44,763	173,200			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,426	2,426		2,426	546	2,972			32
33	Real Estate Taxes			64,400	64,400		64,400	188	64,588			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			22,365	22,365		22,365	1,734	24,099			35
36	Other (specify):*											36
37	**TOTAL Ownership**			217,628	217,628		217,628	47,231	264,859			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		61,138		61,138		61,138		61,138			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			133,133	133,133		133,133		133,133			42
43	Other (specify):*	45,000	164	95,009	140,173		140,173	(140,173)				43
44	**TOTAL Special Cost Centers**	45,000	61,302	228,142	334,444		334,444	(140,173)	194,271			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,340,662	368,884	2,259,568	3,969,114		3,969,114	(228,900)	3,740,214			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 Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(10,491)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	39,930	30		9
10	Interest and Other Investment Income	(34)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(30,731)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(50,000)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(35,000)	43		24
25	Fund Raising, Advertising and Promotional	(1,139)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(64,558)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (152,023)		$	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)	(76,877)	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (76,877)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (228,900)		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

Cornerstone Rehab HC

ID# 0052225

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (16,263)	43	1
2	X-Rays-Part A	(1,097)	43	2
3	Disallowed Marketing Salary	(45,000)	43	3
4	Disallowed Special Events	213	43	4
5	Offset Transportation Revenue	(428)	11	5
6	Disallowed Pet Expense	(665)	43	6
7	Disallowed Chamber of Commerce Dues	(90)	20	7
8	Disallowed Misc. Income Nursing Supply Exp.	(1,163)	10	8
9	Disallowed Misc. Income Office Supply Exp.	(65)	21	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(64,558)		49

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	$	Petersen Health Care Management, Inc.	100.00%	$ 4,774	$ 4,774	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	0		2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	92	92	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	326	326	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	2,867	2,867	5
6	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9	Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10	Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	4,474	4,474	8
9	V	10A	Therapy		Petersen Health Care Management, Inc.	100.00%	0		9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		10
11	V	17	Administrative	184,900	Petersen Health Care Management, Inc.	100.00%	26,551	(158,349)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	15,683	15,683	12
13	V								13
14	Total			$ 184,900			$ 54,767	$ * (130,133)	14

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES (continued)

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

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

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	20	Dues, Fees, Subs & Promotions	$	Petersen Health Care Management, Inc.	100.00%	$ 2,444	$ 2,444	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	29,602	29,602	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	8,126	8,126	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	49	49	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	15	15	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	3,420	3,420	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	521	521	21
22	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	4,833	4,833	22
23	V	31	Amortization		Petersen Health Care Management, Inc.	100.00%	0		23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	235	235	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	188	188	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,734	1,734	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			$			$ 51,167	$ * 51,167	39

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES (continued)

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

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

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Midwest Health Operations, LLC	100.00%	$	$	15
16	V	2	Food		Midwest Health Operations, LLC	100.00%			16
17	V	3	Housekeeping		Midwest Health Operations, LLC	100.00%			17
18	V	5	Utilities		Midwest Health Operations, LLC	100.00%			18
19	V	6	Maintenance		Midwest Health Operations, LLC	100.00%			19
20	V	7	Mgmt. Allocation of Benefits		Midwest Health Operations, LLC	100.00%			20
21	V	9	Medical Director		Midwest Health Operations, LLC	100.00%			21
22	V	10	Nursing and Medical Records		Midwest Health Operations, LLC	100.00%			22
23	V	10A	Therapy		Midwest Health Operations, LLC	100.00%			23
24	V	15	Mgmt. Allocation of Benefits		Midwest Health Operations, LLC	100.00%			24
25	V	17	Administrative		Midwest Health Operations, LLC	100.00%			25
26	V	19	Professional Services		Midwest Health Operations, LLC	100.00%	1,449	1,449	26
27	V	20	Dues, Fees, Subs & Promotions		Midwest Health Operations, LLC	100.00%	295	295	27
28	V	21	Clerical and General Office		Midwest Health Operations, LLC	100.00%			28
29	V	22	Employee Benefits and Payroll Taxes		Midwest Health Operations, LLC	100.00%			29
30	V	23	Inservice Training & Education		Midwest Health Operations, LLC	100.00%			30
31	V	24	Travel and Seminar		Midwest Health Operations, LLC	100.00%			31
32	V	25	Other Admin. Staff Transport.		Midwest Health Operations, LLC	100.00%			32
33	V	26	Insurance-Prop./Liab./Malprac.		Midwest Health Operations, LLC	100.00%			33
34	V	30	Depreciation		Midwest Health Operations, LLC	100.00%			34
35	V	31	Amortization		Midwest Health Operations, LLC	100.00%			35
36	V	32	Interest		Midwest Health Operations, LLC	100.00%	345	345	36
37	V	33	Real Estate Taxes		Midwest Health Operations, LLC	100.00%			37
38	V	35	Rent-Equipment & Vehicles		Midwest Health Operations, LLC	100.00%			38
39	Total			$			$ 2,089	$ * 2,089	39

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
					Compensation Received From Other	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	
	Name	Title	Function	Ownership Interest	Nursing Homes*	Hours	Percent	Description	Amount	Reference	
1									$		1
2											2
3	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 2/31/2020

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Petersen Health Care Management, Inc.
Street Address: 830 W. Trailcreek Drive
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 691-8113
Fax Number: (309) 691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,282,791	75	$ 341,562	$ 398,718	17,930	$ 4,774	1
2	2	Food	Resident Days	1,282,791	75	0	0	17,930	0	2
3	3	Housekeeping	Resident Days	1,282,791	75	6,607	3,056	17,930	92	3
4	5	Utilities	Resident Days	1,282,791	75	23,320	0	17,930	326	4
5	6	Maintenance	Resident Days	1,282,791	75	205,132	187,746	17,930	2,867	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,282,791	75	0	0	17,930	0	6
7	9	Medical Director	Resident Days	1,282,791	75	0	0	17,930	0	7
8	10	Nursing and Medical Records	Resident Days	1,282,791	75	320,057	736,064	17,930	4,474	8
9	10A	Therapy	Resident Days	1,282,791	75	0	0	17,930	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,282,791	75	0	0	17,930	0	10
11	17	Administrative	Resident Days	1,282,791	75	1,899,565	7,673,667	17,930	26,551	11
12	19	Professional Services	Resident Days	1,282,791	75	1,122,028	0	17,930	15,683	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,282,791	75	174,863	0	17,930	2,444	13
14	21	Clerical and General Office	Resident Days	1,282,791	75	2,117,880	2,195,755	17,930	29,602	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,282,791	75	581,393	0	17,930	8,126	15
16	23	Inservice Training & Education	Resident Days	1,282,791	75	3,513	0	17,930	49	16
17	24	Travel and Seminar	Resident Days	1,282,791	75	1,094	0	17,930	15	17
18	25	Other Admin. Staff Transport.	Resident Days	1,282,791	75	244,700	0	17,930	3,420	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,282,791	75	37,297	0	17,930	521	19
20	30	Depreciation	Resident Days	1,282,791	75	345,756	0	17,930	4,833	20
21	31	Amortization	Resident Days	1,282,791	75	0	0	17,930	0	21
22	32	Interest	Resident Days	1,282,791	75	16,842	0	17,930	235	22
23	33	Real Estate Taxes	Resident Days	1,282,791	75	13,451	0	17,930	188	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,282,791	75	124,017	0	17,930	1,734	24
25	TOTALS					$ 7,579,077	$ 11,195,006		$ 105,934	25

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 2/31/2020

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization: Midwest Health Operations, LLC
Street Address: 830 W. Trailcreek Drive
City / State / Zip Code: Peoria, IL 61614
Phone Number: ((309)691-8113
Fax Number: ((309)691-8622

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	63,788	6	$	$	17,930	$	1
2	2	Food	Resident Days	63,788	6			17,930		2
3	3	Housekeeping	Resident Days	63,788	6			17,930		3
4	5	Utilities	Resident Days	63,788	6			17,930		4
5	6	Maintenance	Resident Days	63,788	6			17,930		5
6	7	Mgmt. Allocation of Benefits	Resident Days	63,788	6			17,930		6
7	9	Medical Director	Resident Days	63,788	6			17,930		7
8	10	Nursing and Medical Records	Resident Days	63,788	6			17,930		8
9	10A	Therapy	Resident Days	63,788	6			17,930		9
10	15	Mgmt. Allocation of Benefits	Resident Days	63,788	6			17,930		10
11	17	Administrative	Resident Days	63,788	6			17,930		11
12	19	Professional Services	Resident Days	63,788	6	5,155		17,930	1,449	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	63,788	6	1,050		17,930	295	13
14	21	Clerical and General Office	Resident Days	63,788	6			17,930		14
15	22	Employee Benefits and Payroll Ta	Resident Days	63,788	6			17,930		15
16	23	Inservice Training & Education	Resident Days	63,788	6			17,930		16
17	24	Travel and Seminar	Resident Days	63,788	6			17,930		17
18	25	Other Admin. Staff Transport.	Resident Days	63,788	6			17,930		18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	63,788	6			17,930		19
20	30	Depreciation	Resident Days	63,788	6			17,930		20
21	31	Amortization	Resident Days	63,788	6			17,930		21
22	32	Interest	Resident Days	63,788	6	1,229		17,930	345	22
23	33	Real Estate Taxes	Resident Days	63,788	6			17,930		23
24	35	Rent-Equipment & Vehicles	Resident Days	63,788	6			17,930		24
25	TOTALS					$ 7,434	$		$ 2,089	25

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		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	OSF Healthcare System		X	Mortgage	$21,134.72	2/1/14	$ 2,950,000	$ 1,975,000	1/30/44	Varies	$ 2,426	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$21,134.72		$ 2,950,000	$ 1,975,000			$ 2,426	9
	B. Non-Facility Related*											
10								Interest Income Offset			(34)	10
11								Home Office Allocation-PHCM			235	11
12								Home Office Allocation-MHO			345	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 546	14
15	TOTALS (line 9+line14)						$ 2,950,000	$ 1,975,000			$ 2,972	15

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

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

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2019 report.	$	70,358	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.)	$	66,382	2
3. Under or (over) accrual (line 2 minus line 1).	$	(3,976)	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)	$	68,376	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **Home Office Allocation** 188 **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.	$	64,588	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	Year	Amount	Line
	2015	63,598	8
	2016	65,855	9
	2017	66,176	10
	2018	65,949	11
	2019	66,382	12

Accrual based on prior year tax bill.

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

NOTES:

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

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Cornerstone Rehabiliation and Health Care Center COUNTY Peoria

FACILITY IDPH LICENSE NUMBER 0052225

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

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

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

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

	(A)	(B)	(C)	(D)
	Tax Index Number	**Property Description**	**Total Tax**	**Tax Applicable to Nursing Home**
1.	14-14-353-011	Long-Term Care Facility	$ 1,115.80	$ 1,115.80
2.	14-15-479-026	Long-Term Care Facility	$ 65,266.08	$ 65,266.08
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 66,381.88	$ 66,381.88

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 26,500 B. General Construction Type: Exterior Brick/Wood Frame Wood Number of Stories 1

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

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

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		2013	$ 116,300	1
2					2
3	TOTALS			$ 116,300	3

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 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	98		2013	1998	$ 2,459,000	$	25	$ 98,360	$ 98,360	$ 737,700	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Electrical Repair			2013	2,643		7	186	186	2,643	9
10	Water Heater			2013	5,125		7	367	367	5,125	10
11	Furnace Repair			2014	2,686		7	384	384	2,496	11
12	Generator			2014	30,881		15	2,059	2,059	13,384	12
13	Carpet/Drywall Replace, Painting-Kitchen, Commons, Res Rooms			2014	47,051		15	4,705	4,705	29,798	13
14	Blower Burner Assembly Kit			2015	2,636		7	376	376	2,068	14
15	Water Heater			2015	7,438		7	1,062	1,062	5,841	15
16	Boiler Repair			2016	4,057		7	580	580	2,610	16
17	Air Conditioner Repair			2017	3,347		7	478	478	1,673	17
18	Furnace-Rooftop Unit			2017	9,690		15	646	646	2,261	18
19	Sump Pump and Lift Station			2017	12,450		7	1,778	1,778	6,223	19
20	Air Conditioner Repair			2017	7,054		7	1,008	1,008	3,528	20
21	Freezer Repair			2017	2,800		7	400	400	1,400	21
22	Kitchen Sink Plumbing Repair			2018	3,173		7	454	454	1,135	22
23	Boiler and Electrical System Replacement			2018	51,709		15	3,448	3,448	8,620	23
24	Water Softener			2019	16,804		7	2,400	2,400	3,600	24
25	Furnace Repair			2020	3,423		7	245	245	245	25
26	Electrical Repair			2020	3,840		7	274	274	274	26
27	Boiler			2020	8,490		15	566	566	566	27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 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	Building Booked			98,360			(98,360)		58
59	Building Improvement Booked			20,998			(20,998)		59
60									60
61	2020-Home Office Allocation-Building Improvements		9,066			218	218		61
62	2020-Home Office Allocation-Land Improvements		909			58	58		62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,694,272	$ 119,358		$ 120,052	$ 694	$ 831,190	70

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 458,228	$ 4,811	$ 45,652	$ 40,841	5-10 yrs.	$ 334,195	71
72	Current Year Purchases	41,151	4,268	2,939	(1,329)	7 yrs.	2,939	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			4,557	4,557			74
75	TOTALS	$ 499,379	$ 9,079	$ 53,148	$ 44,069		$ 337,134	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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	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)	$ 3,309,951	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 128,437	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 173,200	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 44,763	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,168,324	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	N/A				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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. [ ] YES [ ] NO

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

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

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

10. Effective dates of current rental agreement:
    Beginning
    Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2021	$
13.	/2022	$
14.	/2023	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [X] YES [ ] NO
16. Rental Amount for movable equipment: $ 24,099 Description: See Attached Schedule 14A
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

Cornerstone Rehab HC
0052225
Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	$ 16,651
Dishwasher	642
Copier	5,072
Home Office Allocation	1,734
	24,099

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

[ ] YES
[X] NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
COMMUNITY COLLEGE [ ]
HOURS PER CNA ____

3. CLINICAL PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(3)	hrs	$	8,104	$ 121,557	$	8,104	$ 121,557	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,149	17,232		1,149	17,232	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		6,932	103,975		6,932	103,975	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				61,138		61,138	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	16,185	$ 242,764	$ 61,138	16,185	$ 303,902	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 Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2020 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (680,318)	$ (680,318)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 275,450)	4,147,513	4,147,513	3
4	Supply Inventory (priced at Cost)			4
5	Short-Term Investments			5
6	Prepaid Insurance	30,489	30,489	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Security Dep, Emp Loans	4,679	4,679	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,502,363	$ 3,502,363	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	116,300	116,300	13
14	Buildings, at Historical Cost	2,459,000	2,468,066	14
15	Leasehold Improvements, at Historical Cost	225,297	226,206	15
16	Equipment, at Historical Cost	499,379	499,379	16
17	Accumulated Depreciation (book methods)	(1,320,089)	(1,168,324)	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):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,979,887	$ 2,141,627	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,482,250	$ 5,643,990	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 823,871	$ 823,871	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	70,517	70,517	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	68,376	68,376	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	133,013	133,013	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,095,777	$ 1,095,777	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,975,000	1,975,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44	Loan Payable-MCAD Adv. Payment	900,000	900,000	44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,875,000	$ 2,875,000	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,970,777	$ 3,970,777	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,511,473	$ 1,673,213	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,482,250	$ 5,643,990	48

*(See instructions.)

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 520,775	1
2	Restatements (describe):		2
3	**Adjustments Made After Cost Reports Were Filed**	177,206	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 697,981	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	813,492	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)**	$ 813,492	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)**	$ 1,511,473	24 *

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,801,097	1
2	Discounts and Allowances for all Levels	(635,400)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,165,697	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	429,672	6
7	Oxygen	4,179	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 433,851	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	69,583	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	7,291	20
21	Other Medical Services	15,086	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 91,960	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	34	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 34	26
	E. Other Revenue (specify):** **		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	Transportation Revenue	428	28
28a	Miscellaneous and COVID Stimulus Revenue	1,090,636	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,091,064	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,782,606	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	670,761	31
32	Health Care	2,106,408	32
33	General Administration	639,873	33
	B. Capital Expense		
34	Ownership	217,628	34
	C. Ancillary Expense		
35	Special Cost Centers	201,311	35
36	Provider Participation Fee	133,133	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,969,114	40
41	**Income before Income Taxes (line 30 minus line 40)****	813,492	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 813,492	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,399,288	44
45	Private Pay - Net Inpatient Revenue	162,625	45
46	Medicare - Net Inpatient Revenue	516,933	46
47	Other-(specify) Insurance Net Inpatient Revenue	86,851	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,165,697	49

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

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

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

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

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,559	1,559	$ 60,089	$ 38.54	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,931	3,094	98,266	31.76	3
4	Licensed Practical Nurses	2,754	2,762	77,428	28.03	4
5	CNAs & Orderlies	23,200	23,945	403,488	16.85	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,378	2,391	42,562	17.80	9
10	Activity Assistants					10
11	Social Service Workers	2,030	2,151	37,745	17.55	11
12	Dietician					12
13	Food Service Supervisor	2,158	2,168	33,309	15.36	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,578	9,713	107,070	11.02	15
16	Dishwashers					16
17	Maintenance Workers	3,834	3,893	64,586	16.59	17
18	Housekeepers	9,595	9,893	128,002	12.94	18
19	Laundry	599	599	6,673	11.14	19
20	Administrator	2,088	2,183	72,996	33.44	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,997	2,112	41,024	19.42	23
24	Clerical	2,520	2,528	33,211	13.14	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Page 20A	6,891	7,011	134,213	19.14	33
34	TOTAL (lines 1 - 33)	74,112	76,002	$ 1,340,662 *	$ 17.64	34

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

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant				35
36	Medical Director	Monthly	12,000	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,342	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	2,839	L10, C3	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 20,181		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	954	$ 46,555	L10,C3	50
51	Licensed Practical Nurses	4,737	227,505	L10,C3	51
52	Certified Nurse Assistants/Aides	23,601	666,639	L10,C3	52
53	TOTAL (lines 50 - 52)	29,292	$ 940,699		53

Cornerstone Rehab HC
0052225
Period Beginning **1/1/2020**
Period End **12/31/2020**

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	1,933	1,962	59,277	30.21
Transportation	2,878	2,969	29,936	10.08
Marketing	2,080	2,080	45,000	21.63
TOTAL	6,891	7,011	134,213	

Facility Name & ID Number Cornerstone Rehab HC # 0052225 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Robin Barnes	Administrator	0	$ 25,652
Jason Stewart	Administrator	0	47,344
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 72,996

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 184,900
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 184,900

C. Professional Services

Vendor/Payee	Type	Amount
Ability Network	Computer Services	$ 6,354
Comcast	Computer Services	1,300
Constance Cascaddan	Legal Settlement	50,000
Quinn, Johnston, Henderson	Refund of 2016 Fees	(1,019)
Complete Payment Recovery	Debt Collection Fees	829
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 57,464

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 23,690
Unemployment Compensation Insurance	14,439
FICA Taxes	95,369
Employee Health Insurance	4,122
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	930
Home Office Allocation	8,126
Employee Retirement	800
Administrator Benefits	14,604
TOTAL (agree to Schedule V, line 22, col.8)	$ 162,080

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

Description	Line #	Amount
N/A		
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 12)	
Patient Background Checks 115	3,450
Miscellaneous Licenses & Permits	1,298
Miscellaneous Dues & Subscriptions	90
Home Office Allocation	2,739
Less: Public Relations Expense	(90)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 9,477

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	15
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 15

**See instructions.

Cornerstone Rehab HC
0052225
Period Beginning **1/1/2020**
Period End **12/31/2020**

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		57,464
Non-Allowable Legal Settlement		(50,000)
Home Office Allocation		
Baker Tilly Virchow Krause LLP	Legal	276
Duane Morris	Legal	386
Lexis Nexis	Legal	8
Livingston, Barger, Brant, Schroeder	Legal	15
Miller, Hall, Triggs	Legal	48
Miscellaneous	Legal	18
SB2	Legal	143
SmithAmundsen LLC	Legal	882
Sorling Northrup	Legal	252
Illinois Secretary of State	Legal	184
CliftonLarsonAllen	Accounting	1,096
Ginoli & Co.	Accounting	2,047
Ability Network	Computer Services	2,814
Allscripts	Computer Services	444
AOD Matrix Care	Computer Services	4,943
AT&T	Computer Services	5
ATS	Computer Services	269
CCH	Computer Services	16
Charter Communications	Computer Services	25
Citrix Systems	Computer Services	84
Comcast	Computer Services	29
ITSavvy	Computer Services	130
Kemper Technology	Computer Services	642
Miscellaneous	Computer Services	125
Pearl Technology	Computer Services	116
Stratus Networks	Computer Services	510
TR Professional	Computer Services	11
David Budde	Other Prof Fees	11
DJ Howard and Associates	Other Prof Fees	21
Getzler Henrich & Associates	Other Prof Fees	87
LRI Consulting Services	Other Prof Fees	85
McQuellon Consulting	Other Prof Fees	53
Miscellaneous	Other Prof Fees	102
Optimizer	Other Prof Fees	46
Registered Agent Solutions	Other Prof Fees	25
RSM McGladrey	Other Prof Fees	279
SB2	Other Prof Fees	357
Sedgwick CMS	Other Prof Fees	481
Tarver Program Consultants	Other Prof Fees	67
Total (agree to Schedule V, line 19, column 8)		24,596

Cornerstone Rehab HC
0052225
Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 21B

25. Administrative and Staff Transportation

Gas	$	2,810
Auto Repairs		2,089
Mileage-Travel		5,094
Home Office Allocation		3,420
		13,413

XX. GENERAL INFORMATION:

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

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

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

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

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 yrs.**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **15,023** Line **10**

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **133,133**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **No** 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? **Yes** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **428**
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? **No**
Indicate the amount of income earned from providing such transportation during this reporting period. $ ______

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Ginoli and Company**

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **No**
Attach invoices and a summary of services for all architect and appraisal fees.