

		FOR BHF USE					

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

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p><b>I. IDPH License ID Number:</b> <u>0052266</u></p> <p><b>Facility Name:</b> <u>Flora Rehab Health Care Ctr</u></p> <p><b>Address:</b> <u>232 Givens Street</u> <u>Flora</u> <u>62839</u>  <small>Number City Zip Code</small></p> <p><b>County:</b> <u>Clay</u></p> <p><b>Telephone Number:</b> <u>(618) 662-8381</u> <b>Fax #</b> <u>(618) 662-8231</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>12/17/2004</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT  <input type="checkbox"/> Charitable Corp.  <input type="checkbox"/> Trust            IRS Exemption Code _____         </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY  <input type="checkbox"/> Individual  <input type="checkbox"/> Partnership  <input type="checkbox"/> Corporation  <input type="checkbox"/> "Sub-S" Corp.  <input checked="" type="checkbox"/> Limited Liability Co.  <input type="checkbox"/> Trust  <input type="checkbox"/> Other _____         </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL  <input type="checkbox"/> State  <input type="checkbox"/> County  <input type="checkbox"/> Other _____         </td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Mike Kocher</u> <b>Telephone Number:</b> <u>(309)689-5850</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2020</u> to <u>12/31/2020</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px; vertical-align: top;">Officer or Administrator of Provider</td> <td style="padding: 5px;">           (Signed) _____            (Type or Print Name) <u>Mark Petersen</u>            (Title) <u>Chief Executive Officer</u> </td> </tr> <tr> <td style="padding: 5px; vertical-align: top;">Paid Preparer</td> <td style="padding: 5px;">           (Signed) _____            (Date) _____            (Print Name and Title) _____            (Firm Name &amp; Address) _____            (Telephone) <u>( )</u> Fax # ( )         </td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Mark Petersen</u> (Title) <u>Chief Executive Officer</u>	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>( )</u> Fax # ( )
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Mark Petersen</u> (Title) <u>Chief Executive Officer</u>							
Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>( )</u> Fax # ( )							

Facility Name & ID Number Flora Rehab Health Care Ctr

# 0052266 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	99	Skilled (SNF)	99	36,135	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	99	TOTALS	99	36,135	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	12,623	1,238	2,269	16,130	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,623	1,238	2,269	16,130	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 44.64%

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

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 12/17/2004

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 12/17/2004 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 99 and days of care provided 2,268

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

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

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

Facility Name & ID Number Flora Rehab Health Care Ctr # 0052266 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	142,266	14,769		157,035		157,035	4,295	161,330		1
2	Food Purchase		130,741		130,741		130,741	(2,808)	127,933		2
3	Housekeeping	96,433	18,049		114,482		114,482	83	114,565		3
4	Laundry	45,227	7,356		52,583		52,583		52,583		4
5	Heat and Other Utilities			118,666	118,666		118,666	293	118,959		5
6	Maintenance	35,631	7,706	27,148	70,485		70,485	2,579	73,064		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>319,557</b>	<b>178,621</b>	<b>145,814</b>	<b>643,992</b>		<b>643,992</b>	<b>4,442</b>	<b>648,434</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			13,200	13,200		13,200		13,200		9
10	Nursing and Medical Records	766,015	74,454	128,593	969,062		969,062	2,193	971,255		10
10a	Therapy			220,127	220,127		220,127		220,127		10a
11	Activities	40,676	154		40,830		40,830	(1,349)	39,481		11
12	Social Services	34,362			34,362		34,362		34,362		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>841,053</b>	<b>74,608</b>	<b>361,920</b>	<b>1,277,581</b>		<b>1,277,581</b>	<b>844</b>	<b>1,278,425</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	68,004		172,400	240,404		240,404	(148,515)	91,889		17
18	Directors Fees										18
19	Professional Services			7,867	7,867		7,867	42,182	50,049		19
20	Dues, Fees, Subscriptions & Promotions			5,386	5,386		5,386	2,027	7,413		20
21	Clerical & General Office Expenses	37,949	3,407	13,991	55,347		55,347	28,476	83,823		21
22	Employee Benefits & Payroll Taxes			160,434	160,434		160,434	7,310	167,744		22
23	Inservice Training & Education							44	44		23
24	Travel and Seminar							14	14		24
25	Other Admin. Staff Transportation			5,806	5,806		5,806	3,077	8,883		25
26	Insurance-Prop.Liab.Malpractice			3,833	3,833		3,833	36,819	40,652		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>105,953</b>	<b>3,407</b>	<b>369,717</b>	<b>479,077</b>		<b>479,077</b>	<b>(28,566)</b>	<b>450,511</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,266,563</b>	<b>256,636</b>	<b>877,451</b>	<b>2,400,650</b>		<b>2,400,650</b>	<b>(23,280)</b>	<b>2,377,370</b>		<b>29</b>

\*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 &amp; ID Number

Flora Rehab Health Care Ctr

#0052266

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			10,489	10,489		10,489	85,394	95,883			30
31	Amortization of Pre-Op. & Org.							6,036	6,036			31
32	Interest			615	615		615	87,557	88,172			32
33	Real Estate Taxes							74,265	74,265			33
34	Rent-Facility & Grounds			265,869	265,869		265,869	(265,869)				34
35	Rent-Equipment & Vehicles			13,056	13,056		13,056	84,278	97,334			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			290,029	290,029		290,029	71,661	361,690			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		32,492		32,492		32,492		32,492			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			138,298	138,298		138,298		138,298			42
43	Other (specify):*			56,768	56,768		56,768	(56,768)				43
44	<b>TOTAL Special Cost Centers</b>		32,492	195,066	227,558		227,558	(56,768)	170,790			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,266,563	289,128	1,362,546	2,918,237		2,918,237	(8,387)	2,909,850			45

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

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,808)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,650)	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	(26,605)	30		9
10	Interest and Other Investment Income	(30)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(232)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(17,982)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(18,000)	43		24
25	Fund Raising, Advertising and Promotional	(1,005)	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	(19,226)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (93,538)		\$	30

BHF USE ONLY							
48		49		50		51	

**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	2	
		Amount	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)	85,151	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 85,151		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (8,387)		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	2	3	4
		Yes	No	Amount	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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

Flora Rehab Health Care Ctr

ID# 0052266

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (9,383)	43	1
2	X-Rays-Part A	(2,309)	43	2
3	Offset Transportation Revenue	(1,349)	11	3
4	Disallowed Special Events	(662)	43	4
5	Offset Miscellaneous Office Supplies Revenue	(171)	21	5
6	Resident Flowers	(265)	43	6
7	Offset Miscellaneous Nursing Supplies Revenue	(4,141)	11	7
8	Chamber of Commerce Dues	(172)	20	8
9	Pet Expense	(774)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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37				37
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39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(19,226)		49

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 4,295	\$ 4,295	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%	83	83	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	293	293	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	2,579	2,579	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%	4,024	4,024	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	172,400	Petersen Health Care Management, Inc.	100.00%	23,885	(148,515)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	14,109	14,109	12
13	V							13
14	Total		\$ 172,400			\$ 49,268	\$ * (123,132)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care Management, Inc.	100.00%	\$ 2,199	\$	2,199	15
16	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	26,630		26,630	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	7,310		7,310	17
18	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	44		44	18
19	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	14		14	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	3,077		3,077	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	469		469	21
22	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	4,348		4,348	22
23	V	31 Amortization		Petersen Health Care Management, Inc.	100.00%	0		0	23
24	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	212		212	24
25	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	169		169	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,559		1,559	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	<b>Total</b>		\$			\$ 46,031	\$ *	46,031	39

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



VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 0	\$	15	
16	V	2 Food		Petersen Health Care Management, Inc.	100.00%	0		16	
17	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	0		17	
18	V	4 Laundry		Petersen Health Care Management, Inc.	100.00%	0		18	
19	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	0		19	
20	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	0		20	
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		21	
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	2,310	2,310	22	
23	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		23	
24	V	17 Administrative		Petersen Health Care Management, Inc.	100.00%	0		24	
25	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	21,373	21,373	25	
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	0		26	
27	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	0		27	
28	V	22 Employee Benefits & Payroll		Petersen Health Care Management, Inc.	100.00%	0		28	
29	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	0		29	
30	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	0		30	
31	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	0		31	
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	0		32	
33	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	1,610	1,610	33	
34	V	31 Amortization		Petersen Health Care Management, Inc.	100.00%	0		34	
35	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	252	252	35	
36	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	0		36	
37	V	34 Rent-Facility and Grounds		Petersen Health Care Management, Inc.	100.00%	0		37	
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	82,719	82,719	38	
39	Total		\$			\$ 108,264	\$ *	108,264	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 Maintenance	\$	Petersen 26, LLC	100.00%	\$		15
16	V	19 Professional Services	\$	Petersen 26, LLC	100.00%	6,700	6,700	16
17	V	21 Equipment		Petersen 26, LLC	100.00%	2,017	2,017	17
18	V	26 Insurance-Property		Petersen 26, LLC	100.00%	11,638	11,638	18
19	V	26 Insurance-Liability		Petersen 26, LLC	100.00%	4,960	4,960	19
20	V	26 Insurance-Mortgage Insurance		Petersen 26, LLC	100.00%	19,752	19,752	20
21	V	30 Depreciation		Petersen 26, LLC	100.00%	106,041	106,041	21
22	V	31 Amortization		Petersen 26, LLC	100.00%	6,036	6,036	22
23	V	32 Interest	687	Petersen 26, LLC	100.00%	87,810	87,123	23
24	V	33 Real Estate Taxes		Petersen 26, LLC	100.00%	74,096	74,096	24
25	V	34 Rent-Income and Grounds	265,869	Petersen 26, LLC	100.00%		(265,869)	25
26	V	43 Service Charges		Petersen 26, LLC	100.00%	1,494	1,494	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		\$ 266,556			\$ 320,544	\$ * 53,988	39

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

Facility Name &amp; ID Number

Flora Rehab Health Care Ctr

# 0052266

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

## VII. RELATED PARTIES

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

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

Facility Name &amp; ID Number

Flora Rehab Health Care Ctr

# 0052266

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 &amp; ID Number

Flora Rehab Health Care Ctr

# 0052266

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

Flora Rehab Health Care Ctr

# 0052266

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 Flora Rehab Health Care Ctr # 0052266 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Flora Rehab Health Care Ctr

# 0052266

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  NO

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,282,791	75	\$ 341,562	\$ 398,718	16,130	\$ 4,295	1
2	2	Food	Resident Days	1,282,791	75	0	0	16,130	0	2
3	3	Housekeeping	Resident Days	1,282,791	75	6,607	3,056	16,130	83	3
4	5	Utilities	Resident Days	1,282,791	75	23,320	0	16,130	293	4
5	6	Maintenance	Resident Days	1,282,791	75	205,132	187,746	16,130	2,579	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,282,791	75	0	0	16,130	0	6
7	9	Medical Director	Resident Days	1,282,791	75	0	0	16,130	0	7
8	10	Nursing and Medical Records	Resident Days	1,282,791	75	320,057	736,064	16,130	4,024	8
9	10A	Therapy	Resident Days	1,282,791	75	0	0	16,130	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,282,791	75	0	0	16,130	0	10
11	17	Administrative	Resident Days	1,282,791	75	1,899,565	7,673,667	16,130	23,885	11
12	19	Professional Services	Resident Days	1,282,791	75	1,122,028	0	16,130	14,109	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,282,791	75	174,863	0	16,130	2,199	13
14	21	Clerical and General Office	Resident Days	1,282,791	75	2,117,880	2,195,755	16,130	26,630	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,282,791	75	581,393	0	16,130	7,310	15
16	23	Inservice Training & Education	Resident Days	1,282,791	75	3,513	0	16,130	44	16
17	24	Travel and Seminar	Resident Days	1,282,791	75	1,094	0	16,130	14	17
18	25	Other Admin. Staff Transport.	Resident Days	1,282,791	75	244,700	0	16,130	3,077	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,282,791	75	37,297	0	16,130	469	19
20	30	Depreciation	Resident Days	1,282,791	75	345,756	0	16,130	4,348	20
21	31	Amortization	Resident Days	1,282,791	75	0	0	16,130	0	21
22	32	Interest	Resident Days	1,282,791	75	16,842	0	16,130	212	22
23	33	Real Estate Taxes	Resident Days	1,282,791	75	13,451	0	16,130	169	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,282,791	75	124,017	0	16,130	1,559	24
25	TOTALS					\$ 7,579,077	\$ 11,195,006		\$ 95,299	25



Facility Name & ID Number Flora Rehab Health Care Ctr

# 0052266

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  NO

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	130,685	6	\$	\$	16,130	\$	1
2	2	Food	Resident Days	130,685	6			16,130		2
3	3	Housekeeping	Resident Days	130,685	6			16,130		3
4	4	Laundry	Resident Days	130,685	6			16,130		4
5	5	Utilities	Resident Days	130,685	6			16,130		5
6	6	Maintenance	Resident Days	130,685	6			16,130		6
7	7	Mgmt. Allocation of Benefits	Resident Days	130,685	6			16,130		7
8	10	Nursing and Medical Records	Resident Days	130,685	6	18,718		16,130	2,310	8
9	15	Mgmt. Allocation of Benefits	Resident Days	130,685	6			16,130		9
10	17	Administrative	Resident Days	130,685	6			16,130		10
11	19	Professional Services	Resident Days	130,685	6	173,161		16,130	21,373	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	130,685	6			16,130		12
13	21	Clerical and General Office	Resident Days	130,685	6			16,130		13
14	22	Employee Benefits & Payroll	Resident Days	130,685	6			16,130		14
15	23	Inservice Training & Education	Resident Days	130,685	6			16,130		15
16	24	Travel and Seminar	Resident Days	130,685	6			16,130		16
17	25	Other Admin. Staff Transport.	Resident Days	130,685	6			16,130		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	130,685	6			16,130		18
19	30	Depreciation	Resident Days	130,685	6	13,046		16,130	1,610	19
20	31	Amortization	Resident Days	130,685	6			16,130		20
21	32	Interest	Resident Days	130,685	6	2,043		16,130	252	21
22	33	Real Estate Taxes	Resident Days	130,685	6			16,130		22
23	34	Rent-Facility and Grounds	Resident Days	130,685	6			16,130		23
24	35	Rent-Equipment & Vehicles	Resident Days	130,685	6	670,184		16,130	82,719	24
25	TOTALS					\$ 877,152	\$		\$ 108,264	25

Facility Name & ID Number

Flora Rehab Health Care Ctr

# 0052266

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	Name of Lender	2		3	4	5	6		7	8	9	10						
		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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Huntington Bank		X	HUD Loan	Varies	5/1/13	3,824,000	2,981,024	4/30/38	Varies	\$ 87,810	1						
2	Dodge		X	Facility Van	Vareis	6/29/20	39,027	36,053	6/28/25	Varies	615	2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>						\$ 3,863,027	\$ 3,017,077			\$ 88,425	9						
<b>B. Non-Facility Related*</b>																		
10									Interest Income Offset		(717)	10						
11									Home Office Allocation-PMC		212	11						
12									Home Office Allocation-PHCM		252	12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (253)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 3,863,027	\$ 3,017,077			\$ 88,172	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 19,752 Line # 26

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

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

Facility Name & ID Number **Flora Rehab Health Care Ctr**# **0052266**

Report Period Beginning:

**1/1/2020**

Ending:

**12/31/2020****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>					
1. Real Estate Tax accrual used on 2019 report.				\$	<b>72,864</b>	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.)				\$	<b>72,392</b>	2	
3. Under or (over) accrual (line 2 minus line 1).				\$	<b>(472)</b>	3	
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	<b>74,568</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$		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.							
<b>TOTAL REFUND</b>	\$	<b>For</b>	<b>Tax Year.</b>		<b>Home Office Allocation</b>	<b>169</b>	
				\$		<b>6</b>	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	<b>74,265</b>	7	
Real Estate Tax History:							
Real Estate Tax Bill for Calendar Year:	2015	<b>74,478</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>			
	2016	<b>72,641</b>	<b>9</b>	13	FROM R. E. TAX STATEMENT FOR 2019	\$	13
	2017	<b>72,086</b>	<b>10</b>	14	PLUS APPEAL COST FROM LINE 5	\$	14
	2018	<b>70,739</b>	<b>11</b>	15	LESS REFUND FROM LINE 6	\$	15
	2019	<b>72,392</b>	<b>12</b>	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
<b>Accrual based on prior year tax bill.</b>							

**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 Flora Rehabilitation & Health Care Center COUNTY Clay

FACILITY IDPH LICENSE NUMBER 0052266

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

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

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

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

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>10-23-400-014</u>	<u>Long-Term Care Facility</u>	\$ <u>72,391.76</u>	\$ <u>72,391.76</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>72,391.76</u></u>	\$ <u><u>72,391.76</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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

Facility Name & ID Number Flora Rehab Health Care Ctr

# 0052266 Report Period Beginning:

1/1/2020 Ending:

12/31/2020

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 24,488 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

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

1. Total Amount Incurred: 150,897 2. Number of Years Over Which it is Being Amortized: 25  
3. Current Period Amortization: 6,036 4. Dates Incurred: January-December 2013

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	278,784	2004	\$ 129,000	1
2					2
3	TOTALS	278,784		\$ 129,000	3

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	99	2004	1973	\$ 2,214,200	\$	35	\$ 63,263	\$ 63,263	\$ 1,017,480	4
5										5
6										6
7										7
8										8
	<b>Improvement Type**</b>									
9	Sidewalks		2006	3,605		15	240	240	3,480	9
10	Front Door Repair		2008	5,090		25	204	204	2,550	10
11	B-Unit Shower Units		2008	14,000		25	560	560	7,000	11
12	Roof Replacement		2010	52,985		25	2,120	2,120	22,260	12
13	Replacement of Kitchen and Dining Room Flooring & Painting		2011	19,985		15	1,332	1,332	12,654	13
14	Replacement of Kitchen and Dining Room Flooring & Painting		2012	2,405		15	160	160	1,360	14
15	Air Conditioner-Roof Top		2012	6,341		15	422	422	3,587	15
16	Roof Replacement		2013	102,805		25	4,112	4,112	30,840	16
17	Air Conditioner		2013	12,675		15	846	846	6,345	17
18	Parking Lot Install		2014	11,625		25	465	465	3,023	18
19	Water Heater		2014	3,850		7	550	550	3,575	19
20	Water Heater		2014	4,042		7	577	577	3,751	20
21	Water Heater		2014	3,918		7	560	560	3,640	21
22	Air Conditioners-2 Rooftop Units		2016	11,826		15	788	788	3,546	22
23	B-Hall-Painting, Repair and Replace Drywall and Floor Base		2016	12,085		15	806	806	3,627	23
24	Painting and Wall Repair of Hallway A		2017	11,300		15	754	754	2,639	24
25	Painting and Wall Repair of Hallway C		2017	7,887		15	526	526	1,841	25
26	Air Conditioner-Roof Top		2017	6,699		15	446	446	1,561	26
27	Electrical System Repairs		2018	4,851		7	694	694	1,735	27
28										28
29										29
30	Land Improvements Booked				240			(240)		30
31	Building Booked				88,621			(88,621)		31
32	Building Improvement Booked				15,943			(15,943)		32
33										33
34	2020-Home Office Allocation-Building Improvements			8,156			196	196		34
35	2020-Home Office Allocation-Land Improvements			818			52	52		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

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 2,521,148	\$ 104,804		\$ 79,673	\$ (25,131)	\$ 1,136,494	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 57,234	\$ 7,823	\$ 6,598	\$ (1,225)	5-10 yrs.	\$ 37,139	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	636,967					636,967	73
74	Home Office Allocation			5,710	5,710			74
75	TOTALS	\$ 694,201	\$ 7,823	\$ 12,308	\$ 4,485		\$ 674,106	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2005 Ford	2004	\$ 33,217	\$	\$			\$ 33,217	76
77	Facility	2019 Dodge Caravan	2020	39,027	3,903	3,902	(1)	5 yrs.	3,902	77
78										78
79										79
80	TOTALS			\$ 72,244	\$ 3,903	\$ 3,902	\$ (1)		\$ 37,119	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)	\$ 3,416,593	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 116,530	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 95,883	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (20,647)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,847,719	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.



Facility Name & ID Number

Flora Rehab Health Care Ctr

# 0052266

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

**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	<b>TOTAL</b>				\$			7

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	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 97,334 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	<b>TOTAL</b>		\$	\$	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.

**Flora Rehab Health Care Ctr**

**0052266**

**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	\$	6,959
Dishwasher		701
Copier		5,396
Home Office Allocation		<u>84,278</u>
		<u>97,334</u>

**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.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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.)

	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	10A(3)	hrs	\$	5,461	\$ 81,921	\$	5,461	\$ 81,921	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,581	23,718		1,581	23,718	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		7,633	114,488		7,633	114,488	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 prescripts				32,492		32,492	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	<b>TOTAL</b>			\$	14,675	\$ 220,127	\$ 32,492	14,675	\$ 252,619	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 Flora Rehab Health Care Ctr

# 0052266

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	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 292,085	\$ 292,085	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 14,561 )	1,209,448	1,209,448	3
4	Supply Inventory (priced at Cost )	15,982	15,982	4
5	Short-Term Investments			5
6	Prepaid Insurance	17,892	28,073	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		32,493	8
9	Other(specify): <u>Prepaid Management Fees</u>	3,305	3,305	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,538,712	\$ 1,581,386	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		129,000	13
14	Buildings, at Historical Cost		2,222,356	14
15	Leasehold Improvements, at Historical Cost	23,061	298,792	15
16	Equipment, at Historical Cost	104,721	766,445	16
17	Accumulated Depreciation (book methods)	(84,521)	(1,847,719)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		150,897	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(46,275)	20
21	Restricted Funds		437,434	21
22	Other Long-Term Assets (specify): <u>Goodwill</u>	18,710	18,710	22
23	Other(specify): <u>Intercompany Loans</u>	519,101	565,693	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 581,072	\$ 2,695,333	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,119,784	\$ 4,276,719	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 984,002	\$ 984,362	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	82,673	82,673	30
31	Accrued Taxes Payable (excluding real estate taxes)	69,292	69,292	31
32	Accrued Real Estate Taxes(Sch.IX-B)		74,568	32
33	Accrued Interest Payable		6,856	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Withholdings</u>	1,298	1,298	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,137,265	\$ 1,219,049	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	36,053	36,053	39
40	Mortgage Payable		2,981,024	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44	<u>Loan Payable-MCAD Adv. Payment</u>	60,000	60,000	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 96,053	\$ 3,077,077	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,233,318	\$ 4,296,126	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 886,466	\$ (19,407)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,119,784	\$ 4,276,719	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(1,977,989)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Adjustments Made After Cost Reports Were Filed</b>	<b>1,422,977</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(555,012)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,441,478</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>1,441,478</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>886,466</b>	<b>24</b> *

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

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,149,993	1
2	Discounts and Allowances for all Levels	(221,383)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,928,610	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	433,992	6
7	Oxygen	770	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 434,762	8
<b>C. Other Operating Revenue</b>			
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	2,808	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	57,069	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	10,355	20
21	Other Medical Services	5,276	21
22	Laundry	174	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 75,682	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	30	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 30	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Transportation Revenue</u>	1,349	28
28a	<u>Miscellaneous and COVID Stimulus Revenue</u>	919,282	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 920,631	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,359,715	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	643,992	31
32	Health Care	1,277,581	32
33	General Administration	479,077	33
<b>B. Capital Expense</b>			
34	Ownership	290,029	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	89,260	35
36	Provider Participation Fee	138,298	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 2,918,237	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,441,478	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,441,478	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,882,884	44
45	Private Pay - Net Inpatient Revenue	186,503	45
46	Medicare - Net Inpatient Revenue	852,618	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	6,605	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 2,928,610	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 Flora Rehab Health Care Ctr

# 0052266

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	997	\$ 36,000	\$ 36.11	1
2	Assistant Director of Nursing				2
3	Registered Nurses	5,081	139,611	26.34	3
4	Licensed Practical Nurses	6,536	147,929	21.67	4
5	CNAs & Orderlies	20,789	339,748	15.93	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides				8
9	Activity Director	1,675	23,231	13.62	9
10	Activity Assistants				10
11	Social Service Workers	2,158	34,362	15.30	11
12	Dietician				12
13	Food Service Supervisor	2,144	32,262	14.51	13
14	Head Cook				14
15	Cook Helpers/Assistants	11,436	110,004	9.14	15
16	Dishwashers				16
17	Maintenance Workers	1,857	35,631	18.18	17
18	Housekeepers	8,236	96,433	11.33	18
19	Laundry	3,153	45,227	13.42	19
20	Administrator	2,072	68,004	32.69	20
21	Assistant Administrator				21
22	Other Administrative				22
23	Office Manager	2,407	37,949	14.48	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	2,383	60,336	24.12	29
30	Habilitation Aides (DD Homes)				30
31	Medical Records				31
32	Other Health Care(specify)				32
33	Other(specify) <u>Page 20A</u>	2,707	59,836	21.89	33
34	TOTAL (lines 1 - 33)	73,631	\$ 1,266,563 *	\$ 16.57	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 13,200	L9,C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 4,896	L10, C3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 18,096		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	943 \$ 44,630	L10,C3	50
51	Licensed Practical Nurses	739 20,997	L10,C3	51
52	Certified Nurse Assistants/Aides	618 58,070	L10,C3	52
53	TOTAL (lines 50 - 52)	2,300 \$ 123,697		53



Flora Rehab Health Care Ctr

0052266

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	1,448	1,461	42,391	29.02
Transportation	1,259	1,272	17,445	13.71
<b>TOTAL</b>	<b>2,707</b>	<b>2,733</b>	<b>59,836</b>	

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount		
Lisa Davis	Administrator	0	\$ 43,337	Workers' Compensation Insurance	\$ 24,077	IDPH License Fee	\$ 3,980		
Laura Kissee	Administrator	0	24,667	Unemployment Compensation Insurance	15,322	Advertising: Employee Recruitment			
				FICA Taxes	89,764	Health Care Worker Background Check			
				Employee Health Insurance	16,317	(Indicate # of checks performed <u>12</u> )			
				Employee Meals		Patient Background Checks	31 943		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	291		
				Employee Relations	694	Miscellaneous Dues & Subscriptions	172		
				Home Office Allocation	7,310	Home Office Allocation	2,199		
				Employee Retirement	664				
				Administrator Benefits	13,596				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 68,004	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)			
				\$ 167,744		\$ 7,413			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**			
Description		Amount	Description			Line #	Amount	Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7		\$ 172,400						Out-of-State Travel	\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 172,400						
C. Professional Services									
Vendor/Payee	Type		Amount						
Frontier	Computer Services		\$ 843						
Clay County Sheriff	Legal Filing Fees-1/15/20		38						
Ability Network	Computer Services		6,736						
L. Kaye DeSelms Dent	Legal Fees-1/15/20		250						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 7,867	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		
							\$ 14		

\* Attach copy of IMRF notifications

\*\*See instructions.

**Flora Rehab Health Care Ctr**

**0052266**

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

**Schedule 21A**

**XIX. SUPPORT SCHEDULE**

**C. Professional Services**

<b>Vendor/Payee</b>	<b>Type</b>	<b>Amount</b>
Total (agree to Schedule V, line 19, column 3)		7,867

**Home Office Allocation**

Baker Tilly Virchow Krause LLP	Legal	248
Duane Morris	Legal	5,320
Lexis Nexis	Legal	7
Livingston, Barger, Brant, Schroeder	Legal	1,896
Miller, Hall, Triggs	Legal	43
Miscellaneous	Legal	16
SB2	Legal	128
SmithAmundsen LLC	Legal	794
Sorling Northrup	Legal	226
Mauer and Madoff	Legal	370
Illinois Secretary of State	Legal	112
Sedgwick Claims Management	Legal	6,171
Huntington Bank	Legal	300
CliftonLarsonAllen	Accounting	4,799
Ginoli & Co.	Accounting	7,415
Ability Network	Computer Services	2,532
Allscripts	Computer Services	400
AOD Matrix Care	Computer Services	4,447
AT&T	Computer Services	5
ATS	Computer Services	242
CCH	Computer Services	14
Charter Communications	Computer Services	22
Citrix Systems	Computer Services	76
Comcast	Computer Services	26
ITSavvy	Computer Services	117
Kemper Technology	Computer Services	578
Miscellaneous	Computer Services	112
Pearl Technology	Computer Services	105
Stratus Networks	Computer Services	459
TR Professional	Computer Services	10
David Budde	Other Prof Fees	10
DJ Howard and Associates	Other Prof Fees	19
Getzler Henrich & Associates	Other Prof Fees	78
LRI Consulting Services	Other Prof Fees	76
McQuellon Consulting	Other Prof Fees	48
Miscellaneous	Other Prof Fees	92
Optimizer	Other Prof Fees	41
Registered Agent Solutions	Other Prof Fees	23
RSM McGladrey	Other Prof Fees	251
SB2	Other Prof Fees	1,864
Sedgwick CMS	Other Prof Fees	2,630
Tarver Program Consultants	Other Prof Fees	60

Total (agree to Schedule V, line 19, column 8)		<u>50,049</u>
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**Flora Rehab Health Care Ctr**

**0052266**

**Period Beginning**      1/1/2020

**Period End**            12/31/2020

**Schedule 21B**

**25. Administrative and Staff Transportation**

Gas	\$	1,399
Auto Repairs		4,334
Hotels-Travel		73
Home Office Allocation		<u>3,077</u>
		<u><u>8,883</u></u>

Facility Name & ID Number Flora Rehab Health Care Ctr# 0052266Report Period Beginning: 1/1/2020Ending: 12/31/2020**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. \_\_\_\_\_
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? 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. \$ 15,995 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. \$ 138,298  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,808
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 1,349  
c. What percent of all travel expense relates to transportation of nurses and patients? 100  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Ginoli and Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. No  
Attach invoices and a summary of services for all architect and appraisal fees.