

		FOR BHF USE					

LL 1

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.

I. IDPH License ID Number: <u>0041285</u>			II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER		
Facility Name: <u>Meadowbrook Manor Naperville</u>			<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>		
Address: <u>720 Raymond Drive</u> <u>Naperville</u> <u>60563</u> Number City Zip Code					
County: <u>DuPage</u>					
Telephone Number: <u>(630) 355-0220</u> Fax # <u>(630) 717-5180</u>					
HFS ID Number: _____					
Date of Initial License for Current Owners: <u>02/09/1996</u>					
Type of Ownership:			Officer or Administrator of Provider		
<input type="checkbox"/> VOLUNTARY, NON-PROFIT			<input checked="" type="checkbox"/> PROPRIETARY		
<input type="checkbox"/> Charitable Corp.			<input type="checkbox"/> Individual		
<input type="checkbox"/> Trust			<input type="checkbox"/> Partnership		
IRS Exemption Code _____			<input type="checkbox"/> State		
			<input type="checkbox"/> County		
			<input type="checkbox"/> Other _____		
			<input checked="" type="checkbox"/> "Sub-S" Corp.		
			<input type="checkbox"/> Limited Liability Co.		
			<input type="checkbox"/> Trust		
			<input type="checkbox"/> Other _____		
In the event there are further questions about this report, please contact:			Paid Preparer		
Name: <u>Amanda Springborn</u>			(Signed) _____		
Telephone Number: <u>(314) 925-3838</u>			(Date) _____		
Email Address: _____			(Type or Print Name) _____		
			(Title) _____		
			(Signed) _____		
			(Date) _____		
			(Print Name and Title) _____		
			(Firm Name & Address) <u>RSM US LLP</u> <u>20 N. Martingale Road, Ste. 500 Schaumburg, IL 60173</u>		
			(Telephone) <u>(847) 517-7070</u> Fax # <u>(847) 517-7067</u>		
			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 Meadowbrook Manor Naperville

0041285 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	245	Skilled (SNF)	245	89,670	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	245	TOTALS	245	89,670	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	33,269	4,802	26,847	64,918	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	33,269	4,802	26,847	64,918	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.40%

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 Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 02/09/1996

J. Was the facility purchased or leased after January 1, 1978?
YES Date 02/09/1996 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 245 and days of care provided 4,443

Medicare Intermediary Wisconsin Physicians Service

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 Meadowbrook Manor Naperville # 0041285 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
	A. General Services										
1	Dietary	575,351	44,309	29,909	649,569		649,569	351	649,920		1
2	Food Purchase		489,034		489,034		489,034	1,769	490,803		2
3	Housekeeping	371,132	75,152	6,015	452,299		452,299	6,107	458,406		3
4	Laundry	109,581	42,443	-	152,024		152,024	(21)	152,003		4
5	Heat and Other Utilities			274,623	274,623		274,623	3,361	277,984		5
6	Maintenance	128,040	7,101	137,927	273,068		273,068	31,841	304,909		6
7	Other (specify):* Mgmt Co Benefits	-	-	-				5,996	5,996		7
8	TOTAL General Services	1,184,104	658,039	448,474	2,290,617		2,290,617	49,404	2,340,021		8
	B. Health Care and Programs										
9	Medical Director	-	-	45,583	45,583		45,583	19,640	65,223		9
10	Nursing and Medical Records	6,014,087	802,889	113,277	6,930,253		6,930,253	18,126	6,948,379		10
10a	Therapy	-	-	-				946,999	946,999		10a
11	Activities	225,344	2,615	1,391	229,350		229,350	58	229,408		11
12	Social Services	147,892	-	-	147,892		147,892	97	147,989		12
13	CNA Training	-	-	-							13
14	Program Transportation	-	-	-							14
15	Other (specify):* Mgmt Co Benefits	-	-	-				2,858	2,858		15
16	TOTAL Health Care and Programs	6,387,323	805,504	160,251	7,353,078		7,353,078	987,778	8,340,856		16
	C. General Administration										
17	Administrative	178,590	-	1,108,053	1,286,643		1,286,643	(1,080,178)	206,465		17
18	Directors Fees			-							18
19	Professional Services			498,745	498,745		498,745	39,275	538,020		19
20	Dues, Fees, Subscriptions & Promotions			82,249	82,249		82,249	2,839	85,088		20
21	Clerical & General Office Expenses	341,139	21,585	37,285	400,009		400,009	602,168	1,002,177		21
22	Employee Benefits & Payroll Taxes			1,290,110	1,290,110		1,290,110		1,290,110		22
23	Inservice Training & Education			12,182	12,182		12,182		12,182		23
24	Travel and Seminar			371	371		371	792	1,163		24
25	Other Admin. Staff Transportation		-	7,394	7,394		7,394	7,737	15,131		25
26	Insurance-Prop.Liab.Malpractice			870,973	870,973		870,973	106,079	977,052		26
27	Other (specify):* Mgmt Co Benefits			-				192,696	192,696		27
28	TOTAL General Administration	519,729	21,585	3,907,362	4,448,676		4,448,676	(128,592)	4,320,084		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,091,156	1,485,128	4,516,087	14,092,371		14,092,371	908,590	15,000,961		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclassification 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	
	D. Ownership											
30	Depreciation			186,247	186,247		186,247	343,877	530,124			30
31	Amortization of Pre-Op. & Org.			-								31
32	Interest			199,851	199,851		199,851	501,083	700,934			32
33	Real Estate Taxes			-				238,375	238,375			33
34	Rent-Facility & Grounds			1,344,000	1,344,000		1,344,000	(1,343,722)	278			34
35	Rent-Equipment & Vehicles			175,632	175,632		175,632	1,604	177,236			35
36	Other (specify):*			-								36
37	TOTAL Ownership			1,905,730	1,905,730		1,905,730	(258,783)	1,646,947			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	11,686	11,686		11,686		11,686			38
39	Ancillary Service Centers	-	281,423	1,125,953	1,407,376		1,407,376	(1,075,560)	331,816			39
40	Barber and Beauty Shops	-	-	200	200		200		200			40
41	Coffee and Gift Shops	-	-	-								41
42	Provider Participation Fee			523,393	523,393		523,393		523,393			42
43	Other (specify):* Non-Allowable Cos	184,437	-	274,956	459,393		459,393	(459,393)				43
44	TOTAL Special Cost Centers	184,437	281,423	1,936,188	2,402,048		2,402,048	(1,534,953)	867,095			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,275,593	1,766,551	8,358,005	18,400,149		18,400,149	(885,145)	17,515,004			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 Meadowbrook Manor Naperville

0041285

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.)

		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				4
5	Telephone, TV & Radio in Resident Rooms	(19,075)	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	46	30		9
10	Interest and Other Investment Income	(18,748)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(909)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(100)	43		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(9,512)	43		18
19	Entertainment				19
20	Contributions	(3,150)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(43,333)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(167,985)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,876)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See PG5A	(266,046)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (530,688)		\$	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	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)	(354,457)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (354,457)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (885,145)		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.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Meadowbrook Manor Naperville

ID# 0041285

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	X-Ray Managed care	\$ (4,935)	43	1
2	Radiology	15,080	43	2
3	X-Rays - Part A	(22,455)	43	3
4	Disallow consolidated billing	12,032	43	4
5	Laboratory	(69,190)	43	5
6	Disallow marketing wages	(85,408)	43	6
7	Disallow community relations staff	(46,280)	43	7
8	Disallow marketing expenses	(1,501)	43	8
9	Disallow admission wages	(52,749)	43	9
10	Professional fees	(4,387)	19	10
11	Disallow Lobbying expenses	(4,852)	20	11
12	Offset Laundry	(21)	4	12
13	X Ray medicaid	(1,380)	43	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	(266,046)		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
RBJ Investments, LP	25	Butterfield Health Care VII, LLC d/b/a	LaGrange	J&D Partners, LP	Bolingbrook	Lessor
Jafari Family LLC	25	Meadowbrook Manor of LaGrange		MMN Partners, LP	Naperville	Lessor
Louis William Dimas Family Limited Partners	15			Butterfield Health		
Vangel Family Investments, LLP	25	Butterfield Health Care II, Inc. d/b/a	Bolingbrook	Care Group, Inc.	Bolingbrook	Management Co.
Christopher Vangel Descendant's GST Exemp	5	Meadowbrook Manor of Bolingbrook		MML Properties, LLC	LaGrange	Lessor
Katherine Hocuk Descendant's GST Exempt I	5			Seneca Building LP	Des Plaines	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines			

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	10 Nursing & Medical Records	\$	Ability Rehab LLC	100%	\$ 6,659	\$	6,659	1
2	V	10A Therapy		Ability Rehab LLC	100%	946,999		946,999	2
3	V	19 Professional Services		Ability Rehab LLC	100%	2,527		2,527	3
4	V	20 Dues, Fees, Subscriptions & Promotions		Ability Rehab LLC	100%	27		27	4
5	V	21 Clerical & General Office Expenses		Ability Rehab LLC	100%	10,677		10,677	5
6	V	26 Insurance-Prop, Liab & Malpractice		Ability Rehab LLC	100%	4,292		4,292	6
7	V	27 Other		Ability Rehab LLC	100%	94,181		94,181	7
8	V	34 Rent - Facility & Grounds		Ability Rehab LLC	100%	278		278	8
9	V	39 Ancillary Services-Other	1,075,565	Ability Rehab LLC	100%			(1,075,565)	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total		\$ 1,075,565			\$ 1,065,640	\$ *	(9,925)	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	1 Dietary	\$	Butterfield Health Care Group, Inc.	100%	\$ 351	\$	351	15
16	V	2 Food		Butterfield Health Care Group, Inc.	100%	1,769		1,769	16
17	V	3 Housekeeping		Butterfield Health Care Group, Inc.	100%	6,107		6,107	17
18	V	5 Utilities		Butterfield Health Care Group, Inc.	100%	3,361		3,361	18
19	V	6 Maintenance		Butterfield Health Care Group, Inc.	100%	31,841		31,841	19
20	V	7 Other		Butterfield Health Care Group, Inc.	100%	5,996		5,996	20
21	V	9 Medical Director		Butterfield Health Care Group, Inc.	100%	19,640		19,640	21
22	V	10 Nursing & Medical Records		Butterfield Health Care Group, Inc.	100%	11,467		11,467	22
23	V	11 Activities		Butterfield Health Care Group, Inc.	100%	58		58	23
24	V	13 Social Services		Butterfield Health Care Group, Inc.	100%	97		97	24
25	V	15 Other		Butterfield Health Care Group, Inc.	100%	2,858		2,858	25
26	V	17 Administrative	1,108,053	Butterfield Health Care Group, Inc.	100%	27,875		(1,080,178)	26
27	V	19 Professional Services		Butterfield Health Care Group, Inc.	100%	48,541		48,541	27
28	V	20 Dues, Fees, Subscriptions & Promotions		Butterfield Health Care Group, Inc.	100%	7,664		7,664	28
29	V	21 Clerical & General Office Expenses		Butterfield Health Care Group, Inc.	100%	591,491		591,491	29
30	V	24 Travel & Seminar		Butterfield Health Care Group, Inc.	100%	792		792	30
31	V	25 Other Admin. Staff Transportation		Butterfield Health Care Group, Inc.	100%	7,737		7,737	31
32	V	26 Insurance-Prop, Liab & Malpractice		Butterfield Health Care Group, Inc.	100%	3,174		3,174	32
33	V	27 Other		Butterfield Health Care Group, Inc.	100%	98,515		98,515	33
34	V	30 Depreciation		Butterfield Health Care Group, Inc.	100%	4,885		4,885	34
35	V	32 Interest		Butterfield Health Care Group, Inc.	100%	28,390		28,390	35
36	V	33 Real Estate Taxes		Butterfield Health Care Group, Inc.	100%	9,803		9,803	36
37	V	35 Rent - Equipment & Vehicles		Butterfield Health Care Group, Inc.	100%	1,604		1,604	37
38	V	39 Ancillary Service Centers		Butterfield Health Care Group, Inc.	100%	5		5	38
39	Total		\$ 1,108,053			\$ 914,021	\$ *	(194,032)	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	34 Rent	\$ 1,344,000	MMN Properties, LLC	100%	\$	\$ (1,344,000)
16	V	19 Professional Fees		MMN Properties, LLC	100%	10,000	10,000
17	V	19 Accounting Fees		MMN Properties, LLC	100%	18,881	18,881
18	V	26 Insurance-Prop., Liab., Malpr.		MMN Properties, LLC	100%	98,613	98,613
19	V	30 Depreciation		MMN Properties, LLC	100%	338,946	338,946
20	V	19 Legal Fees		MMN Properties, LLC	100%	7,046	7,046
21	V	32 Interest Expense	83	MMN Properties, LLC	100%	488,154	488,071
22	V	32 Amort of Mortgage Cost		MMN Properties, LLC	100%	3,371	3,371
23	V	33 Real Estate Taxes		MMN Properties, LLC	100%	228,572	228,572
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,344,083			\$ 1,193,583	\$ * (150,500)

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

Facility Name & ID Number Meadowbrook Manor Naperville # 0041285 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	Christopher Vangel	Operating Supvrs.	Administrative	5	177,750	8	57.14	Mgt Salaries	\$ 7,250	17(7)	1
2	Nicholas Vangel	Operating Supvrs.	Administrative	12.5	173,681	2	14.29	Mgt Salaries	11,319	17(7)	2
3	Robert Jafari	Operating Supvrs.	Administrative	25	14,000	2	14.29	Mgt Salaries	7,000	17(7)	3
4	Katherine Hocuk	Empl Benefits Admin	Administrative	5	146,825	2	14.29	Mgt Salaries	2,306	17(7)	4
5	Dorothy Vangel	Operating Supvrs.	Administrative	12.5	105,754	0	0.00	N/A	0	N/A	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 27,875		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 Meadowbrook Manor Naperville

0041285

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 Ability Rehab LLC
 Street Address 640 North River Road Suite 206
 City / State / Zip Code Naperville, IL. 60563
 Phone Number (949) 482-9365
 Fax Number (949) 482-9365

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	10	Nursing & Medical Records	Therapy Revenue	5,210,455	5	\$ 32,245	\$ 1,076,030	\$ 6,659	1	
2	10A	Therapy	Therapy Revenue	5,210,455	5	4,585,650	4,584,873	1,076,030	946,999	2
3	19	Professional Services-Legal	Therapy Revenue	5,210,455	5	3,803	1,076,030	785	3	
4	19	Professional Services-Other	Therapy Revenue	5,210,455	5	8,435	1,076,030	1,742	4	
5	20	Dues, Fees, Subscriptions & Promotions	Therapy Revenue	5,210,455	5	131	1,076,030	27	5	
6	21	Clerical & General Office Expense	Therapy Revenue	5,210,455	5	51,699	1,076,030	10,677	6	
7	26	Insurance-Prop, Liab & Malpractice	Therapy Revenue	5,210,455	5	20,784	1,076,030	4,292	7	
8	27	Other - Mgmt Allocation of Benefits	Therapy Revenue	5,210,455	5	456,052	1,076,030	94,181	8	
9	34	Rent - Facility & Grounds	Therapy Revenue	5,210,455	5	1,348	1,076,030	278	9	
10									10	
11									11	
12									12	
13									13	
14									14	
15									15	
16									16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 5,160,147	\$ 4,584,873	\$ 1,065,640	25	

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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

Butterfield Health Care Group, Inc.

Street Address

648 North River Road Suite 100

City / State / Zip Code

Naperville, IL. 60563

Phone Number

(331) 472-4500

Fax Number

(331) 472-4510

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	244,595	4	\$ 1,323	\$ 64,918	\$ 351	1
2	2	Food	Resident Days	244,595	4	6,664	64,918	1,769	2
3	3	Housekeeping-Salary	Resident Days	244,595	4	19,041	19,041	64,918	5,054
4	3	Housekeeping	Resident Days	244,595	4	3,969	64,918	1,053	4
5	5	Utilities	Resident Days	244,595	4	12,665	64,918	3,361	5
6	6	Maintenance - Salary	Resident Days	244,595	4	91,677	91,677	64,918	24,332
7	6	Maintenance	Resident Days	244,595	4	28,291	64,918	7,509	7
8	7	Other - Mgmt Allocation of Benefit	Resident Days	244,595	4	22,592	64,918	5,996	8
9	9	Medical Director	Resident Days	244,595	4	74,000	64,918	19,640	9
10	10	Nursing & Medical Records - Salary	Resident Days	244,595	4	52,782	52,782	64,918	14,009
11	10	Nursing & Medical Records	Resident Days	244,595	4	(9,577)	64,918	(2,542)	11
12	11	Activities	Resident Days	244,595	4	218	64,918	58	12
13	13	Social Services	Resident Days	244,595	4	364	64,918	97	13
14	15	Other - Mgmt Allocation of Benefit	Resident Days	244,595	4	10,770	64,918	2,858	14
15	17	Administrative - Salary	Average Hours Worked	14	4	16,141	16,141	2	2,306
16	17	Administrative - Salary	Average Hours Worked	6	3	21,000	21,000	2	7,000
17	18	Administrative - Salary	Average Hours Worked	14	4	79,236	79,236	2	11,319
18	19	Administrative - Salary	Average Hours Worked	32	4	29,000	29,000	8	7,250
19	19	Professional Services-Legal	Resident Days	244,595	4	57,392	64,918	15,232	19
20	19	Professional Services-Other	Resident Days	244,595	4	125,501	64,918	33,309	20
21	20	Dues, Fees, Subscriptions & Promotions	Resident Days	244,595	4	28,876	64,918	7,664	21
22	21	Clerical & General Office Expense	Resident Days	244,595	4	2,117,204	2,117,204	64,918	561,927
23	21	Clerical & General Office Expense	Resident Days	244,595	4	111,389	64,918	29,564	23
24	24	Travel & Seminar	Resident Days	244,595	4	2,984	64,918	792	24
25	TOTALS					\$ 2,903,502	\$ 2,426,081	\$ 759,908	25

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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 Butterfield Health Care Group, Inc.
 Street Address 648 North River Road Suite 100
 City / State / Zip Code Naperville, IL. 60563
 Phone Number (331) 472-4500
 Fax Number (331) 472-4510

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	25	Other Admin. Staff Transportation	Resident Days	244,595	4	\$ 29,151	\$ 64,918	\$ 7,737	1
2	26	Insurance-Prop, Liab & Malpracti	Resident Days	244,595	4	11,960	64,918	3,174	2
3	27	Other - Mgmt Allocation of Benefit	Resident Days	244,595	4	371,180	64,918	98,515	3
4	30	Depreciation	Resident Days	244,595	4	18,404	64,918	4,885	4
5	32	Interest	Resident Days	244,595	4	106,967	64,918	28,390	5
6	33	Real Estate Taxes	Resident Days	244,595	4	36,936	64,918	9,803	6
7	34	Rent - Equipment & Vehicles	Resident Days	244,595	4	6,043	64,918	1,604	7
8	39	Ancillary Service Centers	Resident Days	244,595	4	17	64,918	5	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 580,658	\$	\$ 154,113	25

Facility Name & ID Number Meadowbrook Manor Naperville # 0041285 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	Wisconsin Physicians Service		X	Deffered Payment		3/28/2020	\$ 636,281	\$ 636,281	3/30/2021		\$ -	1								
2	Cambridge - HUD		X	Mortgage	67,449	10/31/2011	16,320,000	13,777,333	10/1/2046	3.5	488,154	2								
3	HFS		X	Accelerated payment loan	100,000	4/19/2020	1,000,000	1,000,033	3/19/2022		-	3								
4			X	Amortization of Loan Cost							3,371	4								
5	Midland Bank		X	PPP Loan		4/1/2020	1,855,932	1,855,932	4/1/2021	1		5								
Working Capital																				
6	West Suburban		X	Working Capital	N/A		4,500,000	2,772,457	6/1/2021	Prime+2%	158,723	6								
7	Shoreholders Loan	X		Working Capital	N/A			633,248	Demand	4	31,291	7								
8												8								
9	TOTAL Facility Related				\$167,449.00		\$ 24,312,213	\$ 20,675,284			\$ 681,539	9								
B. Non-Facility Related*																				
10									Misc. Interest expenses		9,837	10								
11												11								
12									Offset Interest Income		(18,832)	12								
13									Allocated from Mgmt Co		28,390	13								
14	TOTAL Non-Facility Related						\$	\$			\$ 19,395	14								
15	TOTALS (line 9+line14)						\$ 24,312,213	\$ 20,675,284			\$ 700,934	15								

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

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.		\$	259,917	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.)	2019	\$	238,289	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(21,628)	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	250,200	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
	Alloc. Fr. Mgmt. Co.		9,803	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	238,375	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2015	239,122.00	8	
	2016	240,762.00	9	
	2017	244,745.00	10	
	2018	251,284.66	11	
	2019	238,288.66	12	
2019 Tax Bill= 238288.66				
Estimated increase = 1.01816				
Total = \$ 242,616				
Use: \$ 250,200				
			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 Meadowbrook Manor of Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0041285

CONTACT PERSON REGARDING THIS REPORT Liz Koshy

TELEPHONE (630) 759-1112 FAX #: (630) 759-4406

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>07-14-113-001</u>	<u>Nursing Facility</u>	\$ <u>238,288.66</u>	\$ <u>238,288.66</u>
2. <u>07-14-101-017</u>	<u>Real estate entity</u>	\$ <u>83,134.42</u>	\$ <u>9,803.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>321,423.08</u></u>	\$ <u><u>248,091.66</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? X YES _____ NO

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

C. Tax Bills

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

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

Report Period Beginning:

1/1/2020 Ending:

12/31/2020

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 109,175 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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: N/A 2. Number of Years Over Which it is Being Amortized: N/A
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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	<u>Resident Care</u>	<u>148,410</u>	<u>1996</u>	<u>\$ 279,600</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	148,410		\$ 279,600	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	245	1996	1996	\$ 9,863,922	\$ -	40	\$ 246,598	\$ 246,598	\$ 6,146,808	4
5					-		-			5
6					-		-			6
7					-		-			7
8					-		-			8
Improvement Type**										
9	Landscapping improvements	1996		22,797	-	15	-		22,797	9
10	Fence	1996		5,500	-	15	-		5,500	10
11	Land Improvements	1996		12,824	-	40	320	320	7,975	11
12	Doors	1998		5,961	-	20	-		5,961	12
13	Landscaping improvements-shrubs trees evergreens	1998		22,729	-	20	-		22,729	13
14	Leasehold improvements-air ducts, dampers, chimney	2001		4,425	-	20	221	221	4,310	14
15	Electrical work - dialysis room	2005		4,024	-	20	201	201	3,718	15
16	Lockinvar burner	2005		3,584	-	20	179	179	3,314	16
17	Fence	2005		1,465	-	20	73	73	1,353	17
18	signs	2005		2,775	-	20	139	139	2,568	18
19	Exterior signs-electroical sork for signs	2003		1,575	-	20	79	79	1,497	19
20	Exterior signs-electroical sork for signs	2003		6,020	-	20	301	301	4,966	20
21	Plumbing for dialysis room	2003		5,540	-	20	277	277	5,260	21
22	Plumbing for dialysis room	2003		10,989	-	20	549	549	9,059	22
23	Install 7 doors	2003		3,433	-	20	172	172	2,838	23
24	Sealcoat parking lot	2003		3,000	-	20	150	150	2,475	24
25	Install vents in oxygen room	2003		2,061	-	20	103	103	1,960	25
26	Replace monitors and multiplexer for fire alarm	2003		1,890	-	20	94	94	1,785	26
27	Install fire alarm sensors	2003		9,517	-	20	476	476	7,854	27
28	Butterfly garden	2004		4,851	-	20	242	242	3,993	28
29	Install fence	2004		1,050	-	20	52	52	858	29
30	Install smoke dampers and motors	2004		3,300	-	20	165	165	2,722	30
31	Install carpeting	2004		56,444	-	20	2,822	2,822	46,565	31
32	Install fan	2004		3,218	-	20	161	161	2,656	32
33	Rebuild hoe water valves	2004		1,657	-	20	83	83	1,369	33
34	Install two doors.	2004		1,312	-	20	66	66	1,089	34
35	Replace wiring/PC board in elevator	2005		2,895	-	10	-		2,895	35
36	Furnish and install new roof exhaust fan	2005		1,995	-	10	-		1,995	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 Meadowbrook Manor Naperville

0041285

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	2	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	Sealcoat parking lot	2005	\$ 6,765	\$ -	10	\$ -	\$ -	\$ 6,765	37
38	Install wiring for outdoor light post	2005	3,980	-	10	-		3,980	38
39	Install 18 new fire doors	2005	6,700	-	10	-		6,700	39
40	New hot water heater	2005	66,259	-	10	-		66,259	40
41	Install new amp and transfer switch on generator	2006	3,309	-	10	-		3,309	41
42	Wook laminent flooring for dining room	2006	12,206	-	10	-		12,206	42
43	Wiring for TB	2006	42,270	-	10	-		42,270	43
44	Interior sinage	2006	12,436	-	10	-		12,436	44
45	Vinyl & Wood flooring & scored ceiling tile	2007	64,390	-	10	-		64,390	45
46	Purchase and installation of central A/C system	2007	73,513	-	10	-		73,513	46
47	Replacement doors	2007	2,622	-	10	-		2,622	47
48	Purchase and installation of Trane Compressor	2007	31,600	-	10	-		31,600	48
49	Replace existing breakers & install 2nd/3rd floor receptacles	2007	4,283	-	10	-		4,283	49
50	Install Cabinets & Hardware	2008	5,775	-	10	-		5,775	50
51	Repair floor drain	2008	4,975	-	10	-		4,975	51
52	Cabinets	2008	9,254	-	10	-		9,254	52
53	Countertops & Cabinets	2008	17,157	-	10	-		17,157	53
54	Electrical outlets & lighting installation	2008	2,953	-	10	-		2,953	54
55	Install doors for buffet dining & nourishment room bar	2008	3,695	-	10	-		3,695	55
56	Patio & Seating Wall	2008	7,744	-	10	-		7,744	56
57	Parking Lot & Sidewalk Repairs	2008	9,243	-	10	-		9,243	57
58	Furnish & install motor & starter for A/C system	2008	2,585	-	10	-		2,585	58
59	Repair leak in hot water storage tank	2008	2,994	-	10	-		2,994	59
60	1st floor buffet cabinets and countertops	2009	48,761	-	10	-		48,761	60
61	Counter tops and cabinets for hamilton and beauty salon	2009	4,843	-	10	-		4,843	61
62	Concrete & foundation for trash enclosure	2009	26,051	-	10	-		26,051	62
63	Electrical work beauty salon	2009	2,533	-	10	-		2,533	63
64	Canopy sprinkler	2009	7,040	-	10	-		7,040	64
65	Labor and material for repair of chiller fence	2009	2,700	-	10	-		2,700	65
66	Replace sidewalk lights	2009	2,600	-	10	-		2,600	66
67	Limestone and asphalt work for new trash enclosure	2009	8,870	-	20	444	444	5,106	67
68	Work on temperature system	2009	2,574	-	10	-		2,574	68
69	Cabinets, Brackets & Sneezeguards for Buffet	2010	76,804	-	10	3,844	3,844	76,804	69
70	TOTAL (lines 4 thru 69)		\$ 10,650,237	\$ -		\$ 257,811	\$ 257,811	\$ 6,904,589	70

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 10,650,237	\$ -		\$ 257,811	\$ 257,811	\$ 6,904,589	1
2	Install Sink	2010	5,675	-	10	279	279	5,675	2
3	Dialysis Remodel-Electrical,carpentry and tile	2010	20,949	-	10	1,047	1,047	20,949	3
4	Lounge Nourishment room-electrical	2010	3,661	-	10	184	184	3,661	4
5	North Wing remodel-Flooring, electrical and plumbing	2010	33,132	-	10	1,658	1,658	33,132	5
6	Cabinets Activity Office	2010	6,972	-	10	350	350	6,972	6
7	Cabinets Restorative Office	2010	6,633	-	10	334	334	6,633	7
8	Elevator Repairs	2010	7,376	-	10	365	365	7,376	8
9	Dining Room-Frame ceiling, new smoke detectors	2010	5,339	-	10	400	400	5,339	9
10	Corridor Remodel - Wall paper removal, Paint, Carpet	2011	85,765	-	10	8,572	8,572	85,765	10
11	Handrails								11
12	Common Shower Remodel - Plumbing, Tile, Ceramic Floors, and painting	2011	84,930	-	10	8,493	8,493	84,930	12
13									13
14	Resident Room Remodel - Ceramic Tile floor, crown mould, painting	2011	73,907	-	10	7,388	7,388	73,907	14
15									15
16	DON Office Remodel - New Vinyl floor, and Painting	2011	8,340	-	10	834	834	8,340	16
17	Private Dining Remodel - new vinyl floor and painting	2011	8,493	-	10	849	849	8,490	17
18	Chiller Repair	2011	3,633	-	10	363	363	3,630	18
19	Soffit Repair	2011	3,360	-	10	336	336	3,360	19
20	Installation of Build in Speaker System	2011	6,135	-	10	609	609	6,135	20
21	Repair to the firewall	2011	3,262	-	10	326	326	3,260	21
22	Install new Fire Dampers in Building	2012	115,487	-	10	11,549	11,549	98,166	22
23	Repairs to the Chiller - Compressor Fan , Coils	2013	13,354	-	10	1,335	1,335	10,013	23
24	Residents Rooms Second Floor -Painting, Stain Plumbing	2013	11,881	-	10	1,188	1,188	8,910	24
25	Lobby Renovation/Reception Area Vinyl Wallcovering	2013	4,842	-	10	484	484	3,630	25
26	Landscape around Facility -Mulch	2013	5,013	-	5	-	-	5,013	26
27	Design Fees for Lounge, Residential Rooms, Dinning Room	2013	9,333	-	10	933	933	6,998	27
28	Resident Rooms 2nd Flr-Flooring, Walls, Painting, Plumbing	2013	72,230	-	10	7,223	7,223	54,173	28
29	Carpet & Threshold Install - 2nd Floor Corridors and Lounge	2013	23,236	-	10	2,324	2,324	17,430	29
30	Front Exterior Sliding Door	2013	1,842	-	10	184	184	1,380	30
31	2nd Floor Lounge- Window Treatments, Paint, Granite Tops,	2014	5,275	-	10	527	527	3,426	31
32	Wall Paper, Cabinetry			-		-			32
33				-		-			33
34	TOTAL (lines 1 thru 33)		\$ 11,280,292	\$ -		\$ 315,945	\$ 315,945	\$ 7,481,282	34

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 11,280,292	\$ -		\$ 315,945	\$ 315,945	\$ 7,481,282	1
2	1st&2nd Floor Common Showers- Plumbing Labor and Parts,	2014	4,696	-	10	470	470	3,054	2
3	Shower Tile and Ceiling Tile								3
4	Newsstands- Canopy, Awing's, Lighting, electric work, Walls	2014	6,120	-	10	612	612	3,978	4
5	Nursing Station-2nd&3rd Floor Electrical work, Flooring ,	2014	19,122	-	10	1,912	1,912	12,428	5
6	and Painting								6
7	Administrators office - two built in Cabinets	2014	1,746	-	10	175	175	1,137	7
8	Residents Rooms-39 Valances, Headboards, Cabinets	2014	15,459	-	10	1,545	1,545	10,043	8
9	Remolding the Therapy Rooms - Tile, Vinyl, Cabinets,	2014	6,980	-	10	698	698	4,537	9
10	Molding, Drywall, Windows, Painting, Eclectic Work								10
11	Dietary/Kitchen Office - Installed Cabinets, Doors	2014	14,463	-	10	1,446	1,446	9,399	11
12	Maintenance install Automatic Door Opener for Front Door	2014	4,687	-	10	469	469	3,048	12
13	Social Services Electric Work for Lighting, Cabinets	2014	9,167	-	10	917	917	5,961	13
14	Parking Lot Upgrade	2014	13,200	-	10	1,320	1,320	8,580	14
15	Remolding the Therapy Rooms - Wood Trim and Paint	2014	1,919	-	10	192	192	1,248	15
16	Residents Rooms-39 Valances, Headboards, Cabinets	2014	29,400	-	10	2,940	2,940	19,110	16
17	Nursing Station-2nd&3rd Floor Electrical work, Flooring ,	2014	162,934	-	10	16,292	16,292	105,904	17
18	and Painting, Vinyl								18
19	1st&2nd Floor Common Showers- Plumbing Labor and Parts,	2014	148,191	-	10	14,819	14,819	96,323	19
20	Shower Tile and Ceiling Tile, Painting			-		-			20
21	2nd Floor Lounge- Window Treatments, Paint, Granite Tops,	2014	4,080	-	10	408	408	2,652	21
22	Wall Paper, Cabinetry, Vinyl Edging, Wall Paper			-		-			22
23	Social Services Electric Work for Lighting, Cabinets	2014	2,166	-	10	217	217	1,410	23
24				-		-			24
25	Administrators office - two built in Cabinets	2014	2,790	-	10	279	279	2,093	25
26	Remolding the Therapy Rooms - Tile, Vinyl, Cabinets,	2014	111,953	-	10	11,195	11,195	83,963	26
27	Remodeling Ice Cream Palor - Sign Lighting, Sink parts,	2015	7,136	-	10	714	714	4,284	27
28	Doors and parts , Painting			-		-			28
29	Automatic Door Opener	2015	4,686	-	10	468	468	2,808	29
30	Ice Cream Parlor - Materials, Plumbing, Electrical, Cabinets	2015	47,056	-	10	4,706	4,706	25,883	30
31	First Floor Storage Unit - Tile, Trim, electrical, Paint, Fire	2015	49,401	-	10	4,940	4,940	27,170	31
32	Sprinkler, Drywall			-		-			32
33	Social Serv, Office Remodel - Plumbing, Electrical, Painting	2015	4,940	-	10	494	494	2,717	33
34	TOTAL (lines 1 thru 33)		\$ 11,952,584	\$ -		\$ 383,173	\$ 383,173	\$ 7,919,012	34

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 11,952,584	\$ -		\$ 383,173	\$ 383,173	\$ 7,919,012	1
2	Therapy Remodel - Materials Plumbing Parts, Labor	2015	11,368	-	10	1,137	1,137	6,253	2
3				-		-			3
4	Bathroom Remodeling - Tile in Bathroom South Corridor	2016	1,982	-	10	198	198	891	4
5	Ice Cream Parlor - Premium Drywall and Vinyl Sheets	2016	8,307	-	10	831	831	3,739	5
6	Oxygen Room - Heating & Cooling, Fire Dampers	2016	2,940	-	10	294	294	1,323	6
7	Central Supply Renovation - Metal Doors	2016	2,163	-	10	216	216	972	7
8	Residents Room Renovation - Electrical Work and Cabinets	2016	79,416	-	10	7,942	7,942	35,739	8
9	Corridor Lighting - Electrical and Hardware	2016	33,505	-	10	3,351	3,351	15,079	9
10	Human Resources Remodel - Counter Tops and Cabinets	2016	7,311	-	10	731	731	3,290	10
11	Madison Lounge Renovation - Wallcovering, Vinyl, Window	2016	60,671	-	10	6,067	6,067	27,302	11
12	Treatments, Crown Moulding, and Cabinets			-		-			12
13	Shower Renovation Third Floor electrical, tile, doors	2016	22,465	-	10	2,247	2,247	10,111	13
14	Facility Improvements Ceiling tiles, and Lighting for celing	2016	24,170	-	10	2,417	2,417	10,877	14
15	Corridor Improvement - Trim and Wall Panels	2016	8,521	-	10	852	852	3,834	15
16	Dinning Rooms on 1st,2nd&3rd floors cabinets	2017	74,672	-	10	7,467	7,467	26,135	16
17	Upgrade to the Chiller Patch Cooler Tower, Fan Motors, Chiller	2017	27,067	-	10	2,707	2,707	9,475	17
18	Upgrade to the Elevator - Starter, Cylinder, Door, & Piston	2017	68,324	-	10	6,832	6,832	23,912	18
19				-		-			19
20	Installation of carpet-2nd floor corridor	2019	5,044	-	10	504	504	756	20
21	Pavement markings-parking lot	2019	64,600	-	10	6,460	6,460	9,690	21
22				-		-			22
23	Boiler Installation	2020	22,953	-	27.5	406	406	406	23
24				-		-			24
25	Current Book Depreciation			182,897		-	(182,897)		25
26				-		-			26
27				-		-			27
28				-		-			28
29				-		-			29
30				-		-			30
31				-		-			31
32				-		-			32
33				-		-			33
34	TOTAL (lines 1 thru 33)		\$ 12,478,063	\$ 182,897		\$ 433,832	\$ 250,935	\$ 8,108,797	34

**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	\$ 789,689	\$	\$ 88,057	\$ 88,057	5-10 yrs.	\$ 609,075	71
72	Current Year Purchases	73,389	3,350	3,350		10 yrs.	3,350	72
73	Fully Depreciated Assets	747,617				5-10 yrs.	747,617	73
74	See Sch 13A	111,793		3,876	3,876		91,595	74
75	TOTALS	\$ 1,722,488	\$ 3,350	\$ 95,283	\$ 91,933		\$ 1,451,637	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	Alloc. From Mgmt. Co. & BLDG		2017	\$ 27,196	\$ -	\$ 1,009	\$ 1,009		\$ 22,411	76
77					-	-				77
78					-	-				78
79					-	-				79
80	TOTALS			\$ 27,196	\$	\$ 1,009	\$ 1,009		\$ 22,411	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)	\$ 14,507,347	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 186,247	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 530,124	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 343,877	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,582,845	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 4,000	92
93			93
94			94
95		\$ 4,000	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: Meadowbrook Manor Naperville
IDPH License ID Number: 0041285
Fiscal Year End: 12/31/2020

Schedule 13A

XI. Ownership Costs
Line 74 - Equipment

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	Component Life 5	Accumulated Depreciation 6
1	Ability Rehab LLC	7,336		-		5,618
2	Allocation from BHCG Inc.	104,457		3,876		85,977
	TOTALS	\$ 111,793	\$ -	\$ 3,876		\$ 91,595

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	Allocation from management				278			6
7	TOTAL				\$ 278			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 \$ N/A

13. _____ /2022 \$ N/A

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 N/A

by the length of the lease N/A.

9. Option to Buy: YES NO Terms: N/A*

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: \$ 177,236 Description: See 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	N/A		\$	\$	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.

Facility Name: Meadowbrook Manor Naperville
IDPH License ID Number: 0041285
Fiscal Year End: 12/31/2020

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Mattress and Bed Rental	56,362
Copier	15,976
Sign rental	1,624
Postage Machine	916
Documents Storage	7,474
Nursing/Oxygen	1,776
Nursing	90,985
Medical Equipment	519
Allocated from management company	1,604
Total - Line 16	<u>177,236</u>

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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. 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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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		3	4
		1	2		
		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.)

	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(7),39(2)	5,304 hrs	\$ 344,782		\$	\$ 1,272	5,304	\$ 346,054	1
2	Licensed Speech and Language Development Therapist	10A(7),39(2)	2,650 hrs	172,237			635	2,650	172,872	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(7), 39(2)	6,613 hrs	429,820			1,586	6,613	431,406	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				255,800		255,800	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Dialysis</u>	39(2)				160	10,410	160	10,410	12
13	Other (specify): <u>Oxygen</u>	39(2&3)				576	37,459	576	59,589	13
14	TOTAL			\$ 946,839	736	\$ 47,869	\$ 281,423	15,303	\$ 1,276,131	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 Meadowbrook Manor Naperville

0041285

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	\$ 3,174,190	\$ 3,431,745	1
2	Cash-Patient Deposits	-	-	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 459,736)	5,457,073	5,457,073	3
4	Supply Inventory (priced at)	-	-	4
5	Short-Term Investments	-	-	5
6	Prepaid Insurance	34,508	122,215	6
7	Other Prepaid Expenses	347,977	347,977	7
8	Accounts Receivable (owners or related parties)	2,961,347	2,961,247	8
9	Other(specify): See Sch 17A	171,765	258,837	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 12,146,860	\$ 12,579,094	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	-	-	11
12	Long-Term Investments	-	-	12
13	Land	-	279,600	13
14	Buildings, at Historical Cost	-	9,863,922	14
15	Leasehold Improvements, at Historical Cost	1,662,039	2,614,141	15
16	Equipment, at Historical Cost	1,675,223	1,749,684	16
17	Accumulated Depreciation (book methods)	(2,643,339)	(9,582,845)	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 (spe CIP	-	4,000	22
23	Other(specify): See Sch 17A	-	420,362	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 693,923	\$ 5,348,864	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,840,783	\$ 17,927,958	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,745,723	\$ 1,773,492	26
27	Officer's Accounts Payable	-	-	27
28	Accounts Payable-Patient Deposits	-	-	28
29	Short-Term Notes Payable	2,772,457	3,104,939	29
30	Accrued Salaries Payable	459,651	459,651	30
31	Accrued Taxes Payable (excluding real estate taxes)	46,591	46,591	31
32	Accrued Real Estate Taxes(Sch.IX-B)	-	250,200	32
33	Accrued Interest Payable	27,089	68,038	33
34	Deferred Compensation	-	-	34
35	Federal and State Income Taxes	-	-	35
	Other Current Liabilities(specify):			
36	See Sch 17A	9,407,297	4,150,874	36
37		-	-	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 14,458,808	\$ 9,853,785	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	4,125,494	4,125,494	39
40	Mortgage Payable	-	13,444,851	40
41	Bonds Payable	-	-	41
42	Deferred Compensation	-	-	42
	Other Long-Term Liabilities(specify):			
43		-	-	43
44		-	-	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,125,494	\$ 17,570,345	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 18,584,302	\$ 27,424,130	46
47	TOTAL EQUITY(page 18, line 24)	\$ (5,743,519)	\$ (9,496,172)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,840,783	\$ 17,927,958	48

*(See instructions.)

Facility Name: Meadowbrook Manor Naperville
 IDPH License ID Number: 0041285
 Fiscal Year End: 12/31/2020

Schedule 17A

XV. Balance Sheet

Line 9 Current Assets Other (specify):

Description	After	
	Operating	Consolidation
West Suburban - Trust Fund	6,970	6,970
Refund Exchange	38,372	38,372
Transitions Settlement	126,423	126,423
Mortgage Cost	7,373	125,342
Accum Amort-Mortgage Costs	(7,373)	(38,270)
Total - Line 9	171,765	258,837

XV. Balance Sheet

Line 23 Long-Term Assets Other (specify):

Description	After	
	Operating	Consolidation
Real Estate Tax Escrow Deposit	-	78,000
Replacement Reserves	-	342,362
Total - Line 23	-	420,362

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	After	
	Operating	Consolidation
Amex Credit Card	25,183	25,183
Hazard Insurance Escrow	-	(25,249)
Due To/From Lee Manor	14,519	14,519
Due To/From Naperville	-	506,821
Due from BHC Construction	4,749	4,749
Due From BHC - VIII	81,779	81,779
Accrued Operating Expense	-	17,604
Accrued 401k Matching Fund	13,296	13,296
Accrued Rent	5,755,599	-
Accrued Management Fees	173,053	173,053
Professional Liability Claims	200,000	200,000
Resident Refunds	1,808,208	1,808,208
Resident Trust	37,529	37,529
HHS Stimulus-Deferred Payment	1,103,175	1,103,175
State of Ill-CARES Pandemic	190,207	190,207
Total - Line 36	9,407,297	4,150,874

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,625,217)	1
2	Restatements (describe):		2
3	Difference in opening RE	(55,857)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,681,074)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,062,445)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,062,445)	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)	\$ (5,743,519)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 15,859,423	1
2	Discounts and Allowances for all Levels	(1,285,094)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 14,574,329	3
B. Ancillary Revenue			
4	Day Care	-	4
5	Other Care for Outpatients	-	5
6	Therapy	1,785,152	6
7	Oxygen	47,896	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,833,048	8
C. Other Operating Revenue			
9	Payments for Education	-	9
10	Other Government Grants	530,091	10
11	CNA Training Reimbursements	-	11
12	Gift and Coffee Shop	-	12
13	Barber and Beauty Care	-	13
14	Non-Patient Meals	(146)	14
15	Telephone, Television and Radio	-	15
16	Rental of Facility Space	727	16
17	Sale of Drugs	172,458	17
18	Sale of Supplies to Non-Patients	-	18
19	Laboratory	135,196	19
20	Radiology and X-Ray	34,130	20
21	Other Medical Services	49,815	21
22	Laundry	21	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 922,292	23
D. Non-Operating Revenue			
24	Contributions	-	24
25	Interest and Other Investment Income***	18,749	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 18,749	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Misc. Income	(10,714)	28
28a		-	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (10,714)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 17,337,704	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,290,617	31
32	Health Care	7,353,078	32
33	General Administration	4,448,676	33
B. Capital Expense			
34	Ownership	1,905,730	34
C. Ancillary Expense			
35	Special Cost Centers	1,878,655	35
36	Provider Participation Fee	523,393	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,400,149	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,062,445)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,062,445)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 9,657,043	44
45	Private Pay - Net Inpatient Revenue	1,352,551	45
46	Medicare - Net Inpatient Revenue	3,720,490	46
47	Other-(specify) <u>Private Insurance</u>	(155,755)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 14,574,329	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ 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.
^Entity is a cash basis taxpayer.

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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	1,887	2,311	\$ 139,765	\$ 60.48	1
2	Assistant Director of Nursing	210	257	5,827	22.67	2
3	Registered Nurses	69,932	85,641	1,971,136	23.02	3
4	Licensed Practical Nurses	50,263	61,554	1,308,762	21.26	4
5	CNAs & Orderlies	149,781	183,427	2,106,401	11.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,881	16,999	225,344	13.26	10
11	Social Service Workers	4,992	6,113	147,892	24.19	11
12	Dietician	39,751	48,680	575,351	11.82	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	6,345	7,770	128,040	16.48	17
18	Housekeepers	28,735	35,670	371,132	10.40	18
19	Laundry	9,340	10,958	109,581	10.00	19
20	Administrator	1,885	2,308	126,773	54.93	20
21	Assistant Administrator	1,424	1,744	51,817	29.71	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,113	18,507	341,139	18.43	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	2,156	2,641	44,652	16.91	31
32	Other Health C: See Sch 20A	18,871	23,111	437,544	18.93	32
33	Other(specify) See Sch 20A	6,151	7,533	184,437	24.49	33
34	TOTAL (lines 1 - 33)	420,717	515,224	\$ 8,275,593 *	\$ 16.06	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	Monthly	\$ 20,659	1(3)	35
36	Medical Director	Monthly	65,223	9(7)	36
37	Medical Records Consultant	Monthly	1,960	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	18,928	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	2,524	39(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	1,391	11(3)	44
45	Social Service Consultant	Monthly	97	12(7)	45
46	Other(specify)				46
47	Infectious Disease Consultant	Monthly	14,000	10(3)	47
48					48
49	TOTAL (lines 35 - 48)		\$ 124,782		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	570	15,992	10(3)	52
53	TOTAL (lines 50 - 52)	570	\$ 15,992		53

Facility Name: Meadowbrook Manor Naperville
IDPH License ID Number: 0041285
Fiscal Year End: 12/31/2020

Schedule 20A

XVIII. Staffing and Salary Costs

Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Ward Clerks	8,551	10,472	143,318	\$ 13.69
Central Supply	1,915	2,346	30,287	\$ 12.91
Treatment Nurse	2,360	2,890	79,285	\$ 27.43
Nursing Administration	1,649	2,020	37,625	\$ 18.63
MDS Coordinator	4,396	5,383	147,029	\$ 27.31
Total - Line 32 Other Health Care (specify):	18,871	23,111	437,544	

XVIII. Staffing and Salary Costs

Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Admissions Wages	4,792	5,868	131,804	\$ 22.46
Wages- Marketing	692	848	34,269	\$ 40.41
Community Relations	667	817	18,364	\$ 22.49
Total - Line 33 Other (specify):	6,151	7,533	184,437	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Jack Kropp	Administrator		\$ 126,773	Workers' Compensation Insurance	\$ 228,451	IDPH License Fee	\$ 3,980		
Kachana Karanth	Asst Administrator		51,817	Unemployment Compensation Insurance	43,718	Advertising: Employee Recruitment	25,259		
				FICA Taxes	605,946	Health Care Worker Background Check			
				Employee Health Insurance	336,436	(Indicate # of checks performed 115)	1,385		
				Employee Meals		Patient Background Checks	217 2,600		
				Illinois Municipal Retirement Fund (IMRF)*		Health Care Council of Illinois	9,704		
				401K	46,058	Less: Lobbying dues	(4,852)		
				Other Employee Benefits	9,089	Misc. Dues & Subscriptions	29,323		
				Employee Lab Test	2,729	Other licenses & permits	9,998		
				Uniform Allowance	8,788	Alloc. Mgmt. Co.	7,691		
				Holiday expenses	7,957	Less: Public Relations Expense	()		
				Employee hiring costs	938	Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 178,590	TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,290,110	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 85,088		
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 (eliminated on Sch V, col. 7)			\$ 1,108,053	N/A			Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,108,053				Seminar Expense	371	
C. Professional Services							Alloc. Mgmt. Co.	792	
Vendor/Payee	Type		Amount						
Powell Stern Capital, Inc	Investment Consulting		\$ 10,000				Entertainment Expense	()	
Butterfield Healthcare Group Inc	Investment Consulting		90,001				(agree to Sch. V, line 24, col. 8)		
Much Shelist	Legal Fees		2,518				TOTAL	\$ 1,163	
Aronberg Goldgehn Davis & Carmis	Legal Fees		8,959						
Polsinelli Pc	Legal Fees		10,761						
Stone Poggrund & Korey Llc	Legal Fees		4,725						
Hipp Law Office	Legal Fees		24,333						
Hamilton Thies & Lorch	Legal Fees		269						
RSM US LLP	Accounting Services		52,964						
See Total from SCH21A			294,215						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 498,745	TOTAL		\$			

* Attach copy of IMRF notifications

**See instructions.

Facility Name: Meadowbrook Manor Naperville
IDPH License ID Number: 0041285
Fiscal Year End: 12/31/2020

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
Balance brought forward from Sch21C	Various	204,530
Smartlinx Solutions Llc	Computer services	22,055
Pointclickcare Technologies Inc	Computer services	114,203
Ability Network Inc	Computer services	12,197
Terrill Consulting Services Inc	MDS Consulting	34,864
Innovative Ltc Solutions	Billing Services	9,631
Ben Lazare Consulting	Medicaid Liaison	18,167
Third Eye Health	Medical Consulting	17,666
Maven Health Partners Llc	Compliance	850
Personnel Planners Inc	Unemployment Consultant	1,050
Edward Health Ventures	Medical Consulting	13,437
U.S. Department Of Homeland Security	Compliance	2,140
Res Publica Group	Branding	4,387
Compcorepro	Workers Compensation	4,250
Unemployment Consultants Inc	Unemployment Consultant	810
Paylocity	Payroll Services	34,050
Relias	Covid Professional Fees	4,458
Total (agree to Schedule V, line 19, column 3)		498,745
Allocated from Management Company Legal Fees		7,831
Allocated from Management Company Professional Services		30,623
Allocated from BHCG Inc Professional Services		33,309
Allocated from BHCG Inc Legal Fees		15,232
Less: Non-Allowable Legal Fees		(43,333)
Less: Non-Allowable Professional Fees		(4,387)
Total (agree to Schedule V, line 19, column 8)		538,020

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

Report Period Beginning:

1/1/2020

Ending: 12/31/2020

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Health Care Council of IL -\$ 9,704
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? N/A If YES, what is the capacity? No
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10-27.5
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 120,706 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 523,393
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ - Has any meal income been offset against related costs? 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? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Adequate records have been maintained
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees