

| | | | | | | | |
|--|--|-------------|--|--|--|--|--|
| | | FOR BHF USE | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

LL1

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>I. IDPH License ID Number: <u>0051201</u></p> <p>Facility Name: <u>Mercy Circle</u></p> <p>Address: <u>3659 W 99th Street</u> <u>Chicago</u> <u>60655</u> <small style="display: inline-block; width: 150px; margin-left: -150px;">Number City Zip Code</small></p> <p>County: <u>County</u></p> <p>Telephone Number: <u>(773) 253-3814</u> Fax # <u>(773) 779-6094</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>05/06/2014</u></p> <p>Type of Ownership:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; vertical-align: top;"> <input checked="checked" type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="checked" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code <u>501c3</u> </td> <td style="width: 33%; vertical-align: top;"> <input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width: 33%; vertical-align: top;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Pamela Latovick</u> Telephone Number: <u>(734) 343-6628</u> Email Address: _____</p> | <input checked="checked" type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="checked" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code <u>501c3</u> | <input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input 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>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p style="text-align: center;">I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/2019</u> to <u>06/30/2020</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 style="text-align: center;">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>Frances Lachowicz</u> (Title) <u>Executive Director</u> </td> </tr> <tr> <td style="padding: 5px; vertical-align: top;">Paid Preparer</td> <td style="padding: 5px;"> (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # () </td> </tr> </table> <p style="text-align: center; margin-top: 10px;"> 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>Frances Lachowicz</u> (Title) <u>Executive Director</u> | Paid Preparer | (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # () |
| <input checked="checked" type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="checked" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code <u>501c3</u> | <input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input 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>Frances Lachowicz</u> (Title) <u>Executive Director</u> | | | | | | | |
| Paid Preparer | (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # () | | | | | | | |

Facility Name & ID Number Mercy Circle

0051201 Report Period Beginning: 07/01/2019 Ending: 06/30/2020

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 23

| | 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 | 23 | Skilled (SNF) | 23 | 8,418 | 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 | 23 | TOTALS | 23 | 8,418 | 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 | | | | |
|----|--------------------|--|-------------|-------|-------|----|
| | | Medicaid Recipient | Private Pay | Other | Total | |
| 8 | SNF | 3,459 | 2,254 | 2,466 | 8,179 | 8 |
| 9 | SNF/PED | | | | | 9 |
| 10 | ICF | | | | | 10 |
| 11 | ICF/DD | | | | | 11 |
| 12 | SC | | | | | 12 |
| 13 | DD 16 OR LESS | | | | | 13 |
| 14 | TOTALS | 3,459 | 2,254 | 2,466 | 8,179 | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.16%

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

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

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 05/01/2014

J. Was the facility purchased or leased after January 1, 1978?
YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 23 and days of care provided 2,466

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: 6/30 Fiscal Year: 6/30

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

Facility Name & ID Number Mercy Circle # 0051201 Report Period Beginning: 07/01/2019 Ending: 06/30/2020

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 | 461,375 | 61,730 | 349,880 | 872,985 | 13,524 | 886,509 | (643,960) | 242,549 | | 1 |
| 2 | Food Purchase | | 290,127 | | 290,127 | | 290,127 | (208,178) | 81,949 | | 2 |
| 3 | Housekeeping | 163,867 | 33,320 | 433 | 197,620 | 3,575 | 201,195 | (148,329) | 52,866 | | 3 |
| 4 | Laundry | | | 45,957 | 45,957 | | 45,957 | (30,019) | 15,938 | | 4 |
| 5 | Heat and Other Utilities | | | 226,971 | 226,971 | | 226,971 | (181,311) | 45,660 | | 5 |
| 6 | Maintenance | 267,110 | 25,729 | 310,532 | 603,371 | 7,731 | 611,102 | (491,601) | 119,501 | | 6 |
| 7 | Other (specify):* | | | | | | | | | | 7 |
| 8 | TOTAL General Services | 892,352 | 410,906 | 933,773 | 2,237,031 | 24,830 | 2,261,861 | (1,703,398) | 558,463 | | 8 |
| | B. Health Care and Programs | | | | | | | | | | |
| 9 | Medical Director | | | 32,404 | 32,404 | | 32,404 | (3,000) | 29,404 | | 9 |
| 10 | Nursing and Medical Records | 1,842,600 | 55,996 | 23,666 | 1,922,262 | (27,764) | 1,894,498 | (666,519) | 1,227,979 | | 10 |
| 10a | Therapy | | | | | | | | | | 10a |
| 11 | Activities | 130,559 | 5,951 | 8,933 | 145,443 | 3,202 | 148,645 | (97,094) | 51,551 | | 11 |
| 12 | Social Services | 118,973 | | 14 | 118,987 | 1,648 | 120,635 | (30,932) | 89,703 | | 12 |
| 13 | CNA Training | | | | | | | | | | 13 |
| 14 | Program Transportation | | | | | | | | | | 14 |
| 15 | Other (specify):* | | | | | | | | | | 15 |
| 16 | TOTAL Health Care and Programs | 2,092,132 | 61,947 | 65,017 | 2,219,096 | (22,914) | 2,196,182 | (797,545) | 1,398,637 | | 16 |
| | C. General Administration | | | | | | | | | | |
| 17 | Administrative | 58,117 | | | 58,117 | 615 | 58,732 | (35,007) | 23,725 | | 17 |
| 18 | Directors Fees | | | | | | | | | | 18 |
| 19 | Professional Services | | | 800,302 | 800,302 | (4,071) | 796,231 | (475,055) | 321,176 | | 19 |
| 20 | Dues, Fees, Subscriptions & Promotions | | | 332,669 | 332,669 | (61,749) | 270,920 | (218,840) | 52,080 | | 20 |
| 21 | Clerical & General Office Expenses | 298,341 | (2,139) | 73,302 | 369,504 | 4,900 | 374,404 | (225,459) | 148,945 | | 21 |
| 22 | Employee Benefits & Payroll Taxes | | | 838,017 | 838,017 | | 838,017 | (285,285) | 552,732 | | 22 |
| 23 | Inservice Training & Education | | | | | | | | | | 23 |
| 24 | Travel and Seminar | | | 24,820 | 24,820 | 5,940 | 30,760 | (18,334) | 12,426 | | 24 |
| 25 | Other Admin. Staff Transportation | | | | | | | | | | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | | | 72,855 | 72,855 | | 72,855 | (43,425) | 29,430 | | 26 |
| 27 | Other (specify):* | | | 102,732 | 102,732 | | 102,732 | (102,732) | | | 27 |
| 28 | TOTAL General Administration | 356,458 | (2,139) | 2,244,697 | 2,599,016 | (54,365) | 2,544,651 | (1,404,137) | 1,140,514 | | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8, 16 & 28) | 3,340,942 | 470,714 | 3,243,487 | 7,055,143 | (52,449) | 7,002,694 | (3,905,080) | 3,097,614 | | 29 |

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

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

Facility Name & ID Number

Mercy Circle

#0051201

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

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 | |
| | D. Ownership | | | | | | | | | | | |
| 30 | Depreciation | | | 1,072,292 | 1,072,292 | | 1,072,292 | (871,613) | 200,679 | | | 30 |
| 31 | Amortization of Pre-Op. & Org. | | | | | | | | | | | 31 |
| 32 | Interest | | | 1,017,356 | 1,017,356 | | 1,017,356 | (838,573) | 178,783 | | | 32 |
| 33 | Real Estate Taxes | | | 167,386 | 167,386 | | 167,386 | (139,215) | 28,171 | | | 33 |
| 34 | Rent-Facility & Grounds | | | 120,000 | 120,000 | | 120,000 | (120,000) | | | | 34 |
| 35 | Rent-Equipment & Vehicles | | | 24,034 | 24,034 | (3,100) | 20,934 | (17,284) | 3,650 | | | 35 |
| 36 | Other (specify):* | | | | | | | | | | | 36 |
| 37 | TOTAL Ownership | | | 2,401,068 | 2,401,068 | (3,100) | 2,397,968 | (1,986,685) | 411,283 | | | 37 |
| | Ancillary Expense | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | | | | | | | | | | | 38 |
| 39 | Ancillary Service Centers | | | 656,290 | 656,290 | | 656,290 | | 656,290 | | | 39 |
| 40 | Barber and Beauty Shops | | | 35,959 | 35,959 | | 35,959 | | 35,959 | | | 40 |
| 41 | Coffee and Gift Shops | | | | | | | | | | | 41 |
| 42 | Provider Participation Fee | | | | | 55,549 | 55,549 | | 55,549 | | | 42 |
| 43 | Other (specify):* | | | | | | | | | | | 43 |
| 44 | TOTAL Special Cost Centers | | | 692,249 | 692,249 | 55,549 | 747,798 | | 747,798 | | | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | 3,340,942 | 470,714 | 6,336,804 | 10,148,460 | | 10,148,460 | (5,891,765) | 4,256,695 | | | 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 | (13,362) | 1 | | 4 |
| 5 | Telephone, TV & Radio in Resident Rooms | | | | 5 |
| 6 | Rented Facility Space | | | | 6 |
| 7 | Sale of Supplies to Non-Patients | | | | 7 |
| 8 | Laundry for Non-Patients | | | | 8 |
| 9 | Non-Straightline Depreciation | | | | 9 |
| 10 | Interest and Other Investment Income | (235) | 32 | | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds | | | | 11 |
| 12 | Non-Working Officer's or Owner's Salary | | | | 12 |
| 13 | Sales Tax | | | | 13 |
| 14 | Non-Care Related Interest | | | | 14 |
| 15 | Non-Care Related Owner's Transactions | | | | 15 |
| 16 | Personal Expenses (Including Transportation) | | | | 16 |
| 17 | Non-Care Related Fees | | | | 17 |
| 18 | Fines and Penalties | | | | 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 | 17,268 | 27 | | 24 |
| 25 | Fund Raising, Advertising and Promotional | (143,732) | 20 | | 25 |
| 26 | Income Taxes and Illinois Personal Property Replacement Tax | | | | 26 |
| 27 | CNA Training for Non-Employees | | | | 27 |
| 28 | Yellow Page Advertising | | | | 28 |
| 29 | Other-Attach Schedule | | | | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29) | \$ (140,061) | | \$ | 30 |

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) | | | 34 |
| 35 | Other- Attach Schedule | | | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35) | \$ | | 36 |
| | (sum of SUBTOTALS | | | |
| 37 | TOTAL ADJUSTMENTS (A) and (B)) | \$ (140,061) | | 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 | TOTAL (C): (sum of lines 38-46) | | | \$ | | 47 |

| BHF USE ONLY | | | | | | | |
|--------------|--|----|--|----|--|----|--|
| 48 | | 49 | | 50 | | 51 | |
| | | | | | | | |

Mercy Circle

ID# 0051201

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

| NON-ALLOWABLE EXPENSES | | Amount | Sch. V Line Reference | |
|------------------------|--|-------------|-----------------------|----|
| 1 | Garage Parking Fees | \$ (12,960) | 6 | 1 |
| 2 | Miscellaneous Revenue | (5,399) | 21 | 2 |
| 3 | Nursing Supplies/Briefs for AL/IL/Memory Care | 152 | 10 | 3 |
| 4 | Licenses/Taxes for AL/IL/Memory Care | 2,860 | 20 | 4 |
| 5 | Nursing Wages for AL/IL/Memory Care | (666,671) | 10 | 5 |
| 6 | Benefits for AL/IL/Memory Care | (51,357) | 22 | 6 |
| 7 | Physican Fees for AL/IL/Memory Care | (3,000) | 9 | 7 |
| 8 | Late Fee - Bed Tax | (159) | 20 | 8 |
| 9 | Miscellaneous - Postage, Jury Duty, Telephone | (286) | 21 | 9 |
| 10 | Miscellaneous - Catering Income | (14,444) | 1 | 10 |
| 11 | Miscellaneous - Maintenance | (4,120) | 6 | 11 |
| 12 | Unsupported Expense | (170) | 35 | 12 |
| 13 | Lobbying Portion of Dues | (962) | 20 | 13 |
| 14 | Marketing Expense | (1,146) | 19 | 14 |
| 15 | Contributions | (120,000) | 27 | 15 |
| 16 | Remove Dietary Expense allocated to AL/IL | (616,154) | 1 | 16 |
| 17 | Remove Housekeeping Expense allocated to AL/IL | (148,329) | 3 | 17 |
| 18 | Remove Laundry Expense allocated to AL/IL | (30,019) | 4 | 18 |
| 19 | Remove Utilities allocated to AL/IL | (181,311) | 5 | 19 |
| 20 | Remove Maintenance Expense allocated to AL/IL | (474,521) | 6 | 20 |
| 21 | Remove Activity Expense allocated to AL/IL | (97,094) | 11 | 21 |
| 22 | Remove Social Service Expense allocated to AL/IL | (30,932) | 12 | 22 |
| 23 | Remove Admin Expense allocated to AL/IL | (35,007) | 17 | 23 |
| 24 | Remove Professional Services allocated to AL/IL | (473,909) | 19 | 24 |
| 25 | Remove Miscellaneous Expense allocated to AL/IL | (76,847) | 20 | 25 |
| 26 | Remove Gen Office Expenses allocated to AL/IL | (219,774) | 21 | 26 |
| 27 | Remove Travel/Seminar Expense allocated to AL/IL | (18,334) | 24 | 27 |
| 28 | Remove Insurance Expsnse allocated to AL/IL | (43,425) | 26 | 28 |
| 29 | Remove Depreciation Expense allocated to AL/IL | (871,613) | 30 | 29 |
| 30 | Remove Interest Expense allocated to AL/IL | (838,338) | 32 | 30 |
| 31 | Remove Rental Expense allocated to AL/IL | (17,114) | 35 | 31 |
| 32 | Remove Benefits allocated to AL/IL | (233,928) | 22 | 32 |
| 33 | Remove Food allocated to AL/IL | (208,178) | 2 | 33 |
| 34 | Remove Real Estate Taxes allocated to AL/IL | (139,215) | 33 | 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 | (5,631,704) | | 49 |

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mercy Circle# 0051201

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

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

| | Operating Expenses | PAGES | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | SUMMARY | |
|-----|--|--------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------|-----------|
| | A. General Services | 5 & 5A | 6 | 6A | 6B | 6C | 6D | 6E | 6F | 6G | 6H | 6I | TOTALS | |
| | | | | | | | | | | | | | (to Sch V, col.7) | |
| 1 | Dietary | (643,960) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (643,960) | 1 |
| 2 | Food Purchase | (208,178) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (208,178) | 2 |
| 3 | Housekeeping | (148,329) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (148,329) | 3 |
| 4 | Laundry | (30,019) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (30,019) | 4 |
| 5 | Heat and Other Utilities | (181,311) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (181,311) | 5 |
| 6 | Maintenance | (491,601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (491,601) | 6 |
| 7 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | TOTAL General Services | (1,703,398) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,703,398) | 8 |
| | B. Health Care and Programs | | | | | | | | | | | | | |
| 9 | Medical Director | (3,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,000) | 9 |
| 10 | Nursing and Medical Records | (666,519) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (666,519) | 10 |
| 10a | Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10a |
| 11 | Activities | (97,094) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (97,094) | 11 |
| 12 | Social Services | (30,932) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (30,932) | 12 |
| 13 | CNA Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 14 | Program Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 16 | TOTAL Health Care and Programs | (797,545) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (797,545) | 16 |
| | C. General Administration | | | | | | | | | | | | | |
| 17 | Administrative | (35,007) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (35,007) | 17 |
| 18 | Directors Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Professional Services | (475,055) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (475,055) | 19 |
| 20 | Fees, Subscriptions & Promotions | (218,840) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (218,840) | 20 |
| 21 | Clerical & General Office Expenses | (225,459) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (225,459) | 21 |
| 22 | Employee Benefits & Payroll Taxes | (285,285) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (285,285) | 22 |
| 23 | Inservice Training & Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 24 | Travel and Seminar | (18,334) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (18,334) | 24 |
| 25 | Other Admin. Staff Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | (43,425) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (43,425) | 26 |
| 27 | Other (specify):* | (102,732) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (102,732) | 27 |
| 28 | TOTAL General Administration | (1,404,137) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,404,137) | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8,16 & 28) | (3,905,080) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,905,080) | 29 |

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mercy Circle# 0051201

Report Period Beginning:

07/01/2019 Ending:

06/30/2020

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

| | Capital Expense | PAGES | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | SUMMARY |
|----|---|--------------------|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------|
| | D. Ownership | 5 & 5A | 6 | 6A | 6B | 6C | 6D | 6E | 6F | 6G | 6H | 6I | TOTALS |
| | | | | | | | | | | | | | (to Sch V, col.7) |
| 30 | Depreciation | (871,613) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (871,613) 30 |
| 31 | Amortization of Pre-Op. & Org. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 31 |
| 32 | Interest | (838,573) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (838,573) 32 |
| 33 | Real Estate Taxes | (139,215) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (139,215) 33 |
| 34 | Rent-Facility & Grounds | 0 | (120,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (120,000) 34 |
| 35 | Rent-Equipment & Vehicles | (17,284) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (17,284) 35 |
| 36 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 36 |
| 37 | TOTAL Ownership | (1,866,685) | (120,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,986,685) 37 |
| | Ancillary Expense | | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 38 |
| 39 | Ancillary Service Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 39 |
| 40 | Barber and Beauty Shops | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 40 |
| 41 | Coffee and Gift Shops | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 41 |
| 42 | Provider Participation Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 42 |
| 43 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 43 |
| 44 | TOTAL Special Cost Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | (5,771,765) | (120,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,891,765) 45 |

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 |
| Sisters of Mercy of the Americas | 100% | Catherine's Place | Farmington Hills, MI | | | |
| West Midwest Community, Inc. | | | | | | |
| Michael Davis | BOD | | | | | |
| John Eber | BOD | | | | | |
| Margaret Mary Hinz, RSM | BOD | | | | | |
| Margaret Johnson, RSM | BOD | | | | | |
| Kevin Connelly | BOD | | | | | |

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 | 34 Land Lease | \$ 120,000 | Sisters of Mercy of the Americas West Midwest Comm., Inc. | 100.00% | \$ | \$ | (120,000) 1 |
| 2 | V | | | | | | | 2 |
| 3 | V | | | | | | | 3 |
| 4 | V | | | | | | | 4 |
| 5 | V | | | | | | | 5 |
| 6 | V | | | | | | | 6 |
| 7 | V | | | | | | | 7 |
| 8 | V | | | | | | | 8 |
| 9 | V | | | | | | | 9 |
| 10 | V | | | | | | | 10 |
| 11 | V | | | | | | | 11 |
| 12 | V | | | | | | | 12 |
| 13 | V | | | | | | | 13 |
| 14 | Total | | \$ 120,000 | | | \$ | \$ * | (120,000) 14 |

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

Facility Name & ID Number

Mercy Circle

0051201

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

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 | Marion Cypser, RSM | BOD | | | | | | 1 |
| 2 | Jean Okroi, RSM | BOD | | | | | | 2 |
| 3 | Frances Lachowicz | BOD | | | | | | 3 |
| 4 | Ann Flanagan, RSM | BOD | | | | | | 4 |
| 5 | Darlene O'Callaghan | BOD | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | | | | | | | | 8 |
| 9 | | | | | | | | 9 |
| 10 | | | | | | | | 10 |
| 11 | | | | | | | | 11 |
| 12 | | | | | | | | 12 |
| 13 | | | | | | | | 13 |
| 14 | | | | | | | | 14 |
| 15 | | | | | | | | 15 |
| 16 | | | | | | | | 16 |
| 17 | | | | | | | | 17 |
| 18 | | | | | | | | 18 |
| 19 | | | | | | | | 19 |
| 20 | | | | | | | | 20 |
| 21 | | | | | | | | 21 |
| 22 | | | | | | | | 22 |
| 23 | | | | | | | | 23 |
| 24 | | | | | | | | 24 |
| 25 | | | | | | | | 25 |
| 26 | | | | | | | | 26 |
| 27 | | | | | | | | 27 |
| 28 | | | | | | | | 28 |
| 29 | | | | | | | | 29 |
| 30 | | | | | | | | 30 |

Facility Name & ID Number Mercy Circle # 0051201 Report Period Beginning: 07/01/2019 Ending: 06/30/2020

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 | | | | | | | | | | | 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 Mercy Circle

0051201

Report Period Beginning:

07/01/2019

Ending: 6/30/2020

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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.

| 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 |
| 2 | | | | | | | | | 2 |
| 3 | | | | | | | | | 3 |
| 4 | | | | | | | | | 4 |
| 5 | | | | | | | | | 5 |
| 6 | | | | | | | | | 6 |
| 7 | | | | | | | | | 7 |
| 8 | | | | | | | | | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | | | | | | 12 |
| 13 | | | | | | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | | | | | | | | | 15 |
| 16 | | | | | | | | | 16 |
| 17 | | | | | | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | | | | | | | | | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | TOTALS | | | | \$ | \$ | | \$ | 25 |

Facility Name & ID Number Mercy Circle

0051201

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

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** | | | | | 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 | First National Bank | | X | Constuction of Facility | | | \$ 26,250,000 | \$ 17,738,707 | | | 0.0340 | \$ 886,426 | 1 | | | | |
| 2 | West Midwest FIDES | X | | | | | 15,814,000 | 13,601,641 | | | 0.0325 | 130,930 | 2 | | | | |
| 3 | | | | | | | | | | | | | 3 | | | | |
| 4 | | | | | | | | | | | | | 4 | | | | |
| 5 | | | | | | | | | | | | | 5 | | | | |
| Working Capital | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | 6 | | | | |
| 7 | | | | | | | | | | | | | 7 | | | | |
| 8 | | | | | | | | | | | | | 8 | | | | |
| 9 | TOTAL Facility Related | | | | | | \$ 42,064,000 | \$ 31,340,348 | | | | \$ 1,017,356 | 9 | | | | |
| B. Non-Facility Related* | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | 10 | | | | |
| 11 | | | | | | | | | | | | | 11 | | | | |
| 12 | | | | | | | | | | | | | 12 | | | | |
| 13 | | | | | | | | | | | | | 13 | | | | |
| 14 | TOTAL Non-Facility Related | | | | | | \$ | \$ | | | | \$ | 14 | | | | |
| 15 | TOTALS (line 9+line14) | | | | | | \$ 42,064,000 | \$ 31,340,348 | | | | \$ 1,017,356 | 15 | | | | |

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

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

** 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. | \$ | <u>157,592</u> | 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.) | \$ | <u>285,978</u> | 2 |
| 3. Under or (over) accrual (line 2 minus line 1). | \$ | <u>128,386</u> | 3 |
| 4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.) | \$ | <u>39,000</u> | 4 |
| 5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.) | \$ | | 5 |
| 6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.) | \$ | | 6 |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6. | \$ | <u>167,386</u> | 7 |

Real Estate Tax History:

| | | |
|---|------|-----------|
| Real Estate Tax Bill for Calendar Year: | 2015 | <u>8</u> |
| | 2016 | <u>9</u> |
| | 2017 | <u>10</u> |
| | 2018 | <u>11</u> |
| | 2019 | <u>12</u> |

| | | | |
|-------------------------|------------------------------------|----|----|
| 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 |

NOTE: Accrual for FY2019 was made after the cost report was completed and so was not included in the cost report. The reversal is included in the current cost report. The accrual for the 2020 report reflects 6 months of estimated tax of \$6,500/month. The facility is non-profit and is working through the application for real estate tax exemption. The denial will be submitted when if received.

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 Mercy Circle COUNTY County

FACILITY IDPH LICENSE NUMBER 0051201

CONTACT PERSON REGARDING THIS REPORT Pamela Latovick

TELEPHONE (734) 343-6628 FAX #: (734) 343-6461

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>24-11-300-022-0000</u> | <u></u> | \$ <u>211,078.60</u> | \$ <u>35,524.22</u> |
| 2. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| 3. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| 4. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| 5. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| 6. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| 7. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| 8. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| 9. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| 10. <u></u> | <u></u> | \$ <u></u> | \$ <u></u> |
| TOTALS | | \$ <u><u>211,078.60</u></u> | \$ <u><u>35,524.22</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 provide copies of their original **second installment tax bill.**

Facility Name & ID Number Mercy Circle

0051201

Report Period Beginning:

07/01/2019 Ending:

06/30/2020

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,236 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).

Mercy Circle, Assisted Living, Memory Care, 53,692 sq. ft., 34 AL/9 MC Units

Mercy Circle, Independent Living, 66,078 sq. ft., 44 units

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: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

| | 1 | 2 | 3 | 4 | |
|---|--------|-------------|---------------|------|---|
| | Use | Square Feet | Year Acquired | Cost | |
| 1 | | | | \$ | 1 |
| 2 | | | | | 2 |
| 3 | TOTALS | | | \$ | 3 |

Facility Name & ID Number Mercy Circle

0051201

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

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 | | |
|----|---------------------------|------------------|---------------|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Beds* | FOR BHF USE ONLY | Year Acquired | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 4 | 23 | | | 2014 | \$ 6,537,662 | \$ 163,442 | 40 | \$ 163,442 | \$ | \$ 1,089,610 | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| | Improvement Type** | | | | | | | | | | |
| 9 | Aluminum Logo Sign | | 2015 | | 631 | 63 | 10 | 63 | | 373 | 9 |
| 10 | | | | | | | | | | | 10 |
| 11 | | | | | | | | | | | 11 |
| 12 | | | | | | | | | | | 12 |
| 13 | | | | | | | | | | | 13 |
| 14 | | | | | | | | | | | 14 |
| 15 | | | | | | | | | | | 15 |
| 16 | | | | | | | | | | | 16 |
| 17 | | | | | | | | | | | 17 |
| 18 | | | | | | | | | | | 18 |
| 19 | | | | | | | | | | | 19 |
| 20 | | | | | | | | | | | 20 |
| 21 | | | | | | | | | | | 21 |
| 22 | | | | | | | | | | | 22 |
| 23 | | | | | | | | | | | 23 |
| 24 | | | | | | | | | | | 24 |
| 25 | | | | | | | | | | | 25 |
| 26 | | | | | | | | | | | 26 |
| 27 | | | | | | | | | | | 27 |
| 28 | | | | | | | | | | | 28 |
| 29 | | | | | | | | | | | 29 |
| 30 | | | | | | | | | | | 30 |
| 31 | | | | | | | | | | | 31 |
| 32 | | | | | | | | | | | 32 |
| 33 | | | | | | | | | | | 33 |
| 34 | | | | | | | | | | | 34 |
| 35 | | | | | | | | | | | 35 |
| 36 | | | | | | | | | | | 36 |

*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 | 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 | First Security System - Key pads for Memory Care (AL) | 2017 | \$ 1,370 | \$ 274 | 5 | \$ 274 | \$ | \$ 959 | 37 |
| 38 | Key Carpet - in AL | 2017 | 1,525 | 153 | 10 | 153 | | 521 | 38 |
| 39 | SNF Security System - Upgrade - Skilled NF only | 2017 | 5,274 | 527 | 10 | 527 | | 2,022 | 39 |
| 40 | First Security System - in AL/IL, not Skilled NF | 2018 | 37,106 | 3,711 | 10 | 3,711 | | 8,967 | 40 |
| 41 | First Security Syatem - in Skilled NF only | 2018 | 1,920 | 384 | 5 | 384 | | 864 | 41 |
| 42 | HVAC Unit - applicable to Skilled NF only | 2018 | 4,015 | 402 | 10 | 402 | | 903 | 42 |
| 43 | Linear Electric - applicable to Skilled NF only | 2018 | 2,350 | 470 | 5 | 470 | | 1,058 | 43 |
| 44 | Complete Electric - applicable to Skilled NF only | 2018 | 2,650 | 530 | 5 | 530 | | 1,546 | 44 |
| 45 | Dining Equipment - applicable to Skilled NF and AL | 2019 | 13,636 | 1,364 | 10 | 1,364 | | 1,477 | 45 |
| 46 | Security Cameras - front of building, all areas. | 2019 | 3,960 | 396 | 10 | 396 | | 429 | 46 |
| 47 | Hand Wash Sink - applicable to AL/IL | 2019 | 6,260 | 626 | 10 | 626 | | 678 | 47 |
| 48 | Undercounter Dishwasher - applicable to AL | 2020 | 6,121 | 510 | 10 | 510 | | 510 | 48 |
| 49 | Camera in Kitchen - applicable to whole facility | 2020 | 5,725 | 477 | 10 | 477 | | 477 | 49 |
| 50 | Security Nurse Guard/Roam Alert applicable to Skilled NF/AL | 2020 | 3,045 | 254 | 10 | 254 | | 254 | 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) | | \$ 6,633,250 | \$ 173,583 | | \$ 173,583 | \$ | \$ 1,110,648 | 70 |

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

Facility Name & ID Number Mercy Circle

0051201

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

XI. OWNERSHIP COSTS (continued)

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

| | Category of Equipment | 1 Cost | Current Book Depreciation 2 | Straight Line Depreciation 3 | 4 Adjustments | Component Life 5 | Accumulated Depreciation 6 | |
|----|--------------------------|------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 71 | Purchased in Prior Years | \$ 390,445 | \$ 36,965 | \$ 36,965 | \$ | 5/7/2010 | \$ 263,007 | 71 |
| 72 | Current Year Purchases | 2,508 | 209 | 209 | | 10 | 209 | 72 |
| 73 | Fully Depreciated Assets | | | | | | | 73 |
| 74 | | | | | | | | 74 |
| 75 | TOTALS | \$ 392,953 | \$ 37,174 | \$ 37,174 | \$ | | \$ 263,216 | 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 | 14 Passenger Van-Res Trans | Passenger Bus, 2013 | 2014 | \$ 55,317 | \$ | \$ | \$ | | \$ 55,317 | 76 |
| 77 | Utility Truck-Maintenance | Dodge Ram Truck, 2013 | 2014 | 26,033 | | | | | 26,033 | 77 |
| 78 | Car - Resident Transport | Toyota Camry, 2010 | 2014 | 14,344 | | | | | 14,344 | 78 |
| 79 | Car - Resident Transport | Toyota Avalon, 2007 | 2014 | 12,171 | | | | | 12,171 | 79 |
| 80 | TOTALS | | | \$ 107,865 | \$ | \$ | \$ | | \$ 107,865 | 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) | \$ 7,134,068 | 81 |
| 82 | Current Book Depreciation | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable) | \$ 210,757 | 82 |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable) | \$ 210,757 | 83** |
| 84 | Adjustments | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable) | \$ | 84 |
| 85 | Accumulated Depreciation | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable) | \$ 1,481,729 | 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 | Building, 2014 | \$ 32,307,965 | \$ 807,699 | \$ 5,384,661 | 86 |
| 87 | Aluminum Logo Sign, 2015 | 3,119 | 312 | 1,845 | 87 |
| 88 | Equipment, Prior Years | 683,957 | 62,565 | 450,594 | 88 |
| 89 | Equipment, Current Year | 12,383 | 1,032 | 1,032 | 89 |
| 90 | | | | | 90 |
| 91 | TOTALS | \$ 33,007,424 | \$ 871,608 | \$ 5,838,132 | 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 Mercy Circle

0051201

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

YES NO

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

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: \$ 20,764 Description: Copier, Equipment, Postage Meter

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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 | | | |
|----|--|-----------|-----------|----------|-------|
| | | 1 | 2 | 3 | 4 |
| | | 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 | 39-3 | hrs | \$ | | \$ 262,097 | \$ 50 | | \$ 262,147 | 1 |
| 2 | Licensed Speech and Language Development Therapist | 39-3 | hrs | | | 38,802 | 312 | | 39,114 | 2 |
| 3 | Licensed Recreational Therapist | | hrs | | | | | | | 3 |
| 4 | Licensed Physical Therapist | 39-3 | hrs | | | 266,221 | 6,915 | | 273,136 | 4 |
| 5 | Physician Care | | visits | | | | | | | 5 |
| 6 | Dental Care | | visits | | | | | | | 6 |
| 7 | Work Related Program | | hrs | | | | | | | 7 |
| 8 | Habilitation | | hrs | | | | | | | 8 |
| 9 | Pharmacy | 39-3 | # of prescrpts | | | 52,618 | | | 52,618 | 9 |
| 10 | Psychological Services (Evaluation and Diagnosis/ Behavior Modification) | | hrs | | | | | | | 10 |
| 11 | Academic Education | | hrs | | | | | | | 11 |
| 12 | Other (specify): <u>Med Spl/Oxygen</u> | 39-3 | | | | 7,888 | | | 7,888 | 12 |
| 13 | Other (specify): <u>Lab/Xray</u> | 39-3 | | | | 21,387 | | | 21,387 | 13 |
| 14 | TOTAL | | | \$ | | \$ 649,013 | \$ 7,277 | | \$ 656,290 | 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 Mercy Circle # 0051201 Report Period Beginning: 07/01/2019 Ending: 06/30/2020 **XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 06/30/2020

(last day of reporting year)

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

| | | 1 | 2 | |
|----|--|---------------|----------------|----|
| | | Operating | After | |
| | | | Consolidation* | |
| | A. Current Assets | | | |
| 1 | Cash on Hand and in Banks | \$ 2,273,168 | \$ | 1 |
| 2 | Cash-Patient Deposits | 16,867 | | 2 |
| 3 | Accounts & Short-Term Notes Receivable-Patients (less allowance (21,641)) | 282,576 | | 3 |
| 4 | Supply Inventory (priced at) | 54,788 | | 4 |
| 5 | Short-Term Investments | | | 5 |
| 6 | Prepaid Insurance | 13,128 | | 6 |
| 7 | Other Prepaid Expenses | 7,932 | | 7 |
| 8 | Accounts Receivable (owners or related parties) | | | 8 |
| 9 | Other(specify): | | | 9 |
| 10 | TOTAL Current Assets (sum of lines 1 thru 9) | \$ 2,648,459 | \$ | 10 |
| | B. Long-Term Assets | | | |
| 11 | Long-Term Notes Receivable | | | 11 |
| 12 | Long-Term Investments | | | 12 |
| 13 | Land | | | 13 |
| 14 | Buildings, at Historical Cost | 38,849,377 | | 14 |
| 15 | Leasehold Improvements, at Historical Cost | | | 15 |
| 16 | Equipment, at Historical Cost | 1,197,157 | | 16 |
| 17 | Accumulated Depreciation (book methods) | (7,299,202) | | 17 |
| 18 | Deferred Charges | | | 18 |
| 19 | Organization & Pre-Operating Costs | 2,176,369 | | 19 |
| 20 | Accumulated Amortization - Organization & Pre-Operating Costs | (380,466) | | 20 |
| 21 | Restricted Funds | | | 21 |
| 22 | Other Long-Term Assets (specify: Land Lease | 1,727,596 | | 22 |
| 23 | Other(specify): | | | 23 |
| 24 | TOTAL Long-Term Assets (sum of lines 11 thru 23) | \$ 36,270,831 | \$ | 24 |
| 25 | TOTAL ASSETS (sum of lines 10 and 24) | \$ 38,919,290 | \$ | 25 |

| | | 1 | 2 | |
|----|--|---------------|----------------|----|
| | | Operating | After | |
| | | | Consolidation* | |
| | C. Current Liabilities | | | |
| 26 | Accounts Payable | \$ 5,209,504 | \$ | 26 |
| 27 | Officer's Accounts Payable | | | 27 |
| 28 | Accounts Payable-Patient Deposits | 347,652 | | 28 |
| 29 | Short-Term Notes Payable | 1,242,743 | | 29 |
| 30 | Accrued Salaries Payable | 290,595 | | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes) | 113 | | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B) | 39,000 | | 32 |
| 33 | Accrued Interest Payable | | | 33 |
| 34 | Deferred Compensation | | | 34 |
| 35 | Federal and State Income Taxes | | | 35 |
| | Other Current Liabilities(specify): | | | |
| 36 | | | | 36 |
| 37 | | | | 37 |
| 38 | TOTAL Current Liabilities (sum of lines 26 thru 37) | \$ 7,129,607 | \$ | 38 |
| | D. Long-Term Liabilities | | | |
| 39 | Long-Term Notes Payable | | | 39 |
| 40 | Mortgage Payable | 13,601,641 | | 40 |
| 41 | Bonds Payable | 17,208,581 | | 41 |
| 42 | Deferred Compensation | | | 42 |
| | Other Long-Term Liabilities(specify): | | | |
| 43 | | | | 43 |
| 44 | Restricted Assets/Donations | 1,806,963 | | 44 |
| 45 | TOTAL Long-Term Liabilities (sum of lines 39 thru 44) | \$ 32,617,185 | \$ | 45 |
| 46 | TOTAL LIABILITIES (sum of lines 38 and 45) | \$ 39,746,792 | \$ | 46 |
| 47 | TOTAL EQUITY(page 18, line 24) | \$ (827,502) | \$ | 47 |
| 48 | TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47) | \$ 38,919,290 | \$ | 48 |

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

| | | 1 Total | |
|-----------|---|---------------------|-------------|
| 1 | Balance at Beginning of Year, as Previously Reported | \$ (997,043) | 1 |
| 2 | Restatements (describe): | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ (997,043) | 6 |
| | A. Additions (deductions): | | |
| 7 | NET Income (Loss) (from page 19, line 43) | (849,144) | 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) Change in unrestricted net assets | 1,018,685 | 15 |
| 16 | Other (describe) | | 16 |
| 17 | TOTAL Additions (deductions) (sum of lines 7-16) | \$ 169,541 | 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) | \$ (827,502) | 24 * |

* This must agree with page 17, line 47.

Facility Name & ID Number Mercy Circle

0051201

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

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 | \$ 7,975,345 | 1 |
| 2 | Discounts and Allowances for all Levels | 12,939 | 2 |
| 3 | SUBTOTAL Inpatient Care (line 1 minus line 2) | \$ 7,988,284 | 3 |
| B. Ancillary Revenue | | | |
| 4 | Day Care | | 4 |
| 5 | Other Care for Outpatients | | 5 |
| 6 | Therapy | 365,353 | 6 |
| 7 | Oxygen | | 7 |
| 8 | SUBTOTAL Ancillary Revenue (lines 4 thru 7) | \$ 365,353 | 8 |
| C. Other Operating Revenue | | | |
| 9 | Payments for Education | | 9 |
| 10 | Other Government Grants | | 10 |
| 11 | CNA Training Reimbursements | | 11 |
| 12 | Gift and Coffee Shop | | 12 |
| 13 | Barber and Beauty Care | 32,007 | 13 |
| 14 | Non-Patient Meals | 27,806 | 14 |
| 15 | Telephone, Television and Radio | | 15 |
| 16 | Rental of Facility Space | 12,960 | 16 |
| 17 | Sale of Drugs | 81,143 | 17 |
| 18 | Sale of Supplies to Non-Patients | | 18 |
| 19 | Laboratory | 17,532 | 19 |
| 20 | Radiology and X-Ray | 6,280 | 20 |
| 21 | Other Medical Services | 66,248 | 21 |
| 22 | Laundry | | 22 |
| 23 | SUBTOTAL Other Operating Revenue (lines 9 thru 22) | \$ 243,976 | 23 |
| D. Non-Operating Revenue | | | |
| 24 | Contributions | 605,358 | 24 |
| 25 | Interest and Other Investment Income*** | 235 | 25 |
| 26 | SUBTOTAL Non-Operating Revenue (lines 24 and 25) | \$ 605,593 | 26 |
| E. Other Revenue (specify):**** | | | |
| 27 | Settlement Income (Insurance, Legal, Etc.) | | 27 |
| 28 | Federal Financial Awards (CARES ACT Funds) | 96,110 | 28 |
| 28a | | | 28a |
| 29 | SUBTOTAL Other Revenue (lines 27, 28 and 28a) | \$ 96,110 | 29 |
| 30 | TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29) | \$ 9,299,316 | 30 |

| II. Expenses | | Amount | |
|-------------------------------------|--|---------------|----|
| A. Operating Expenses | | | |
| 31 | General Services | 2,237,031 | 31 |
| 32 | Health Care | 2,222,561 | 32 |
| 33 | General Administration | 2,599,016 | 33 |
| B. Capital Expense | | | |
| 34 | Ownership | 2,401,068 | 34 |
| C. Ancillary Expense | | | |
| 35 | Special Cost Centers | 688,784 | 35 |
| 36 | Provider Participation Fee | | 36 |
| D. Other Expenses (specify): | | | |
| 37 | | | 37 |
| 38 | | | 38 |
| 39 | | | 39 |
| 40 | TOTAL EXPENSES (sum of lines 31 thru 39)* | \$ 10,148,460 | 40 |
| 41 | Income before Income Taxes (line 30 minus line 40)** | (849,144) | 41 |
| 42 | Income Taxes | | 42 |
| 43 | NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42) | \$ (849,144) | 43 |

| III. Net Inpatient Revenue detailed by Payer Source | | | |
|---|---|--------------|----|
| 44 | Medicaid - Net Inpatient Revenue | \$ 652,043 | 44 |
| 45 | Private Pay - Net Inpatient Revenue | 812,061 | 45 |
| 46 | Medicare - Net Inpatient Revenue | 1,381,207 | 46 |
| 47 | Other-(specify) | | 47 |
| 48 | Other-(specify) <u>Assisted/Independent Living</u> | 5,142,973 | 48 |
| 49 | TOTAL Inpatient Care Revenue (This total must agree to Line 3) | \$ 7,988,284 | 49 |

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

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

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

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

Facility Name & ID Number Mercy Circle

0051201

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

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 | 1,920 | 2,080 | \$ 107,922 | \$ 51.89 | 1 |
| 2 | Assistant Director of Nursing | | | | | 2 |
| 3 | Registered Nurses | 10,048 | 14,063 | 444,698 | 31.62 | 3 |
| 4 | Licensed Practical Nurses | 9,098 | 10,229 | 307,826 | 30.09 | 4 |
| 5 | CNAs & Orderlies | 50,774 | 59,105 | 940,284 | 15.91 | 5 |
| 6 | CNA Trainees | | | | | 6 |
| 7 | Licensed Therapist | | | | | 7 |
| 8 | Rehab/Therapy Aides | | | | | 8 |
| 9 | Activity Director | 1,560 | 1,835 | 36,611 | 19.95 | 9 |
| 10 | Activity Assistants | 5,051 | 5,808 | 93,948 | 16.18 | 10 |
| 11 | Social Service Workers | 3,638 | 3,953 | 118,973 | 30.10 | 11 |
| 12 | Dietician | | | | | 12 |
| 13 | Food Service Supervisor | | | | | 13 |
| 14 | Head Cook | 5,512 | 6,227 | 100,362 | 16.12 | 14 |
| 15 | Cook Helpers/Assistants | 24,098 | 27,036 | 361,013 | 13.35 | 15 |
| 16 | Dishwashers | | | | | 16 |
| 17 | Maintenance Workers | 9,605 | 10,799 | 267,110 | 24.73 | 17 |
| 18 | Housekeepers | 9,083 | 10,329 | 163,867 | 15.86 | 18 |
| 19 | Laundry | | | | | 19 |
| 20 | Administrator | | | | | 20 |
| 21 | Assistant Administrator | | | | | 21 |
| 22 | Other Administrative | 3,026 | 3,345 | 120,640 | 36.07 | 22 |
| 23 | Office Manager | 1,842 | 2,080 | 66,552 | 32.00 | 23 |
| 24 | Clerical | 8,038 | 8,824 | 169,266 | 19.18 | 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 | 2,183 | 2,430 | 41,870 | 17.23 | 31 |
| 32 | Other Health Care(specify) | | | | | 32 |
| 33 | Other(specify) | | | | | 33 |
| 34 | TOTAL (lines 1 - 33) | 145,476 | 168,143 | \$ 3,340,942 * | \$ 19.87 | 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 | 576 | 28,440 | 9/3 | 36 |
| 37 | Medical Records Consultant | 41 | 1,345 | 10/3 | 37 |
| 38 | Nurse Consultant | | | | 38 |
| 39 | Pharmacist Consultant | | | | 39 |
| 40 | Physical Therapy Consultant | | | | 40 |
| 41 | Occupational Therapy Consultant | | | | 41 |
| 42 | Respiratory Therapy Consultant | | | | 42 |
| 43 | Speech Therapy Consultant | | | | 43 |
| 44 | Activity Consultant | 15 | 954 | 11/3 | 44 |
| 45 | Social Service Consultant | 7 | 492 | 12/3 | 45 |
| 46 | Other(specify) <u>Security</u> | 4,801 | 87,976 | 19/3 | 46 |
| 47 | <u>MDS Coordinator</u> | 22 | 1,933 | 10/3 | 47 |
| 48 | | | | | 48 |
| 49 | TOTAL (lines 35 - 48) | 5,462 | \$ 121,140 | | 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 | | | 52 |
| 53 | TOTAL (lines 50 - 52) | | \$ | 53 |

Facility Name & ID Number Mercy Circle

0051201

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

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 | | |
| Susan Tirpak | HR Manager | 0 | \$ 58,732 | Workers' Compensation Insurance | \$ 61,116 | IDPH License Fee | \$ | | |
| | | | | Unemployment Compensation Insurance | 355 | Advertising: Employee Recruitment | 45,411 | | |
| | | | | FICA Taxes | 191,614 | Health Care Worker Background Check (Indicate # of checks performed <u> 9 </u>) | 200 | | |
| | | | | Employee Health Insurance | 398,342 | Patient Background Checks | | | |
| | | | | Employee Meals | | Dues & Subscriptions | 10,018 | | |
| | | | | Illinois Municipal Retirement Fund (IMRF)* | | Licenses & Taxes | 4,417 | | |
| | | | | Employee Life Insurance | 28,616 | Bank/Trust Acct/Letter of Credit Fees | 68,881 | | |
| | | | | 403B Employer Match | 88,224 | Dues/Fees allocated to AL/IL | (76,847) | | |
| | | | | Employee Appreciation | 18,393 | | | | |
| | | | | Expense allocated to AL/IL | (233,928) | | | | |
| TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.) | | | \$ 58,732 | TOTAL (agree to Schedule V, line 22, col.8) | | \$ 52,080 | | | |
| 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 | |
| | | | \$ | | | \$ | Out-of-State Travel | \$ | |
| | | | | | | | Trinity Senior Living Comm. Travel | 2,843 | |
| | | | | | | | Travel to Conferences | 1,517 | |
| | | | | | | | In-State Travel | | |
| | | | | | | | Miscellaneous Travel | 790 | |
| | | | | | | | Interim Consultants Travel | 976 | |
| | | | | | | | Travel/Seminar Exp allocated to AL/IL | (18,334) | |
| | | | | | | | Seminar Expense | | |
| | | | | | | | Admin - Conferences | 15,107 | |
| | | | | | | | First Nat'l Bank - Seminar Expense | 9,527 | |
| | | | | | | | | | |
| | | | | | | | Entertainment Expense | () | |
| TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement) | | | \$ | TOTAL | | \$ | TOTAL (agree to Sch. V, line 24, col. 8) | | \$ 12,426 |
| C. Professional Services | | | | | | | | | |
| Vendor/Payee | Type | | Amount | | | | | | |
| Point Click Care | Billing Software | | \$ 23,434 | | | | | | |
| Trinity Senior Living Communities | Mgt Fees/Travel/Consult | | 414,495 | | | | | | |
| Corporation Service Company | Lgl Svcs - Statutory Repres. | | 118 | | | | | | |
| Plante & Moran, PLLC | Financial Statement Review | | 24,000 | | | | | | |
| Trinity Senior Living Communities | Adm. Salary/Benefits | | 180,026 | | | | | | |
| Sisters of Mercy - Americas | Office 365 Bus Essentials | | 4,373 | | | | | | |
| Access Media 3 | Direct TV | | 52,234 | | | | | | |
| PathwayHealth | Retainer Fee | | 17,800 | | | | | | |
| Shred-It | Shredding | | 3,212 | | | | | | |
| Flamm&Teibl/JacksonLewis/Polsin | Legal Services | | 40,895 | | | | | | |
| PathwayHealth/Linda K. Smith | Interim Consultants | | 4,102 | | | | | | |
| Misc. Other Expense | See Attached | | 35,613 | | | | | | |
| TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions) | | | \$ 800,302 | | | | | | |

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Mercy Circle# 0051201Report Period Beginning: 07/01/2019Ending: 06/30/2020**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. LeadingAge \$6,414
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5-10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 12,978 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 55,549
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? Yes 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. \$ 13,362
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
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? No
Firm Name: _____
- (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.

Mercy Circle
 Additional Support
 FYE 6-30-20

| Professional Services | |
|-----------------------------------|---|
| Trinity Health Senior Communities | 408,367 Management Fees |
| MDI Achieve | 1,500 Clinical Software |
| Ponitlick Care Tech. | 23,434 PCC - Billing/Clinical Software |
| Plante and Moran | 11,000 Accounting Services, review of Financial Statements final Bill |
| Potsinelli, PC | 9,396 Legal Counsel, theft, survey |
| Flamm & Teibloom PC | 13,836 Legal Services, Real Estate matters, Non Prof Exemp/Prop Assess. |
| Pathway Health | 2,758 Intern MDS r/c to line 10, travel to line 24 |
| Jackson Lewis, PC | 7,498 Legal services, emp/resident matters |
| Kopon Airdo LLC | 10,165 Legal Services, workplace violence, etc. |
| Trinity Sr. Living Communities | 180,026 Administrator salary and benefits |
| NRC | 1,179 Resident Satisfaction Survey |
| THSC - expenses | 2,843 Travel - r/c to line 21 |
| THSC - expenses | 2,139 Clinical Software - SimpleTC, Matrixcare |
| THSC - expenses | 1,146 Marketing Software - Enquire, remove as nonallowable |
| Access Media 3, Inc. | 52,234 HD Direct TV Programming |
| Sisters of Mercy Americas | 13,000 Plante & Moran Audit Interim bill |
| Sisters of Mercy Americas | 4,373 Office 365 Business Essentials |
| Pathway Health | 17,800 Retainer Fee |
| DBScott Consulting | 2,272 Training/Seminar - r/c to line 24 |
| Smith, Linda K. | 1,345 Medical Records Consulting, r/c to line 10 |
| Shred-It USA LLC | 3,212 Shredding Services |
| First Nat'l Bank | 165 |
| Accruals | 28,325 Includes \$48,000 of accrual removed from c/r in FY19. |
| Corporation Service Comp. | 118 Statutory Representation |
| Miscellaneous Minor Vendors | 2,171 |
| Total Professional Services Exp. | 800,301 |

| Dues, Fees & Subscriptions | | 9 # Checks - 10/2019 | |
|-----------------------------|---------|----------------------|----------|
| IL State Police Backgr Chks | 200 | 200 | |
| Sales & Marketing | 149,932 | (149,932) | 0 |
| Adv./Empl Recruit | 45,411 | | 45,411 |
| Dues & Subscriptions | 10,980 | (962) | 10,018 |
| IDPH License Fee | | | - |
| Licenses & Fees | 60,125 | (55,708) | 4,417 |
| Bank/Trust Act/LOC | 68,881 | | 68,881 |
| AL/IL Licenses & Fees | (2,860) | 2,860 | - |
| | 332,669 | (203,742) | 128,926 |
| Allocated to AL/IL | | (76,846) | (76,846) |
| Net | 332,669 | (280,588) | 52,080 |

| Leased Equipment | |
|---------------------------|---|
| Canon Finan Svcs | 23 Graphic Equipment |
| Pitney Bowes Global | 351 Postage Meter |
| Proven Business Solutions | 4,390 Maintenance of Copiers, reclass to line 6 |
| TIAA Commercial Finance | 2,614 Equipment |
| TIAA Commercial Finance | 237 Reclass from Line 6, Maintenance |
| Xerox Financial Services | 16,445 Copiers |
| First National Bank Omaha | 42 |
| Accrual | 170 Remove, unsupported |
| Pitney Bowes Global | 1,053 Reclass from Line 21, Postage |
| Total | 25,324 |

Adjusted Leased Equip., L. 35 20,764

| Employee Benefits Line 22 | | | |
|------------------------------|------------|-----------|-----------|
| Employee Benefits/Payroll | Tax/Col. 3 | Col. 7 | Adjusted |
| Workers Compensation | 61,116 | | 61,116 |
| Unemployment Comp. | 355 | | 355 |
| FICA Taxes | 238,617 | (47,002) | 191,614 |
| Employee Health Insurance | 402,696 | (4,354) | 398,341 |
| Employee Life Insurance | 28,616 | | 28,616 |
| Employee Pension | - | | - |
| 403B Employer Match | 88,224 | | 88,224 |
| Employee Appreciation | 18,393 | | 18,393 |
| Subtotal | 838,017 | (51,357) | 786,660 |
| Indirect allocation to AL/IL | - | (233,928) | (233,928) |
| Total | 838,017 | (285,285) | 552,732 |

Col 7 adjustment reflects removal of direct AL/IL expense.

| Travel | | |
|------------------------|----------------|--|
| Petty Cash | 132 Admin | Parking for local travel |
| First Nat'l Bank Omaha | 830 Admin | Travel for conferences |
| First Nat'l Bank Omaha | 598 N Admin | Travel for conferences |
| First Nat'l Bank Omaha | 229 S Svcs | Travel for conferences |
| Misc | - | Maintenance Reclass |
| Payroll | 448 N Admin | Reimb for local travel |
| Payroll | 35 Maintenance | Reimb for local travel |
| Payroll | 35 Hskpg | Reimb for local travel |
| Pathway Health | 976 Admin | Travel for temp DON, MDS Coord. |
| TSLC - out of State | 2,843 Admin | Travel of TSLC employees to Mercy Circle |
| Total Travel | 6,126 | |

| Training/Seminars | | |
|-----------------------------|----------------|--|
| First Nat'l Bank/Sr's Mercy | 1,095 Admin | Misc. Training |
| DBScott Consulting LLC | 2,272 Admin | Training |
| Lee A Moriarty | 550 Activities | Training-Alz Unit & Activity Dir Course |
| First Nat'l Bank Omaha | 412 Activities | Applied Research on Dementia/Natl Council of Cert Dementia Practitioners |
| First Nat'l Bank Omaha | 125 Admin | Applied Research on Dementia |
| First Nat'l Bank Omaha | 1,512 Admin | HIN (Health Info Network) 2 seminars online/Leading Age/IL Cont of Care Assoc. |
| First Nat'l Bank Omaha | 1,058 N Admin | HIN (Health Info Network) |
| First Nat'l Bank Omaha | 572 Admin | Leading Age/IL Cont of Care Assoc. |
| First Nat'l Bank Omaha | 199 Admin | Compliance webinar |
| First Nat'l Bank Omaha | 1,210 Admin | Leading Age Seminars |
| First Nat'l Bank Omaha | 1,497 Admin | Seminar - Pathway Health, Leading Age |
| First Nat'l Bank Omaha | Admin | Leading Age Webinar Subscription |
| First Nat'l Bank Omaha | 189 Admin | Society for Human Resources |
| First Nat'l Bank Omaha | 232 Admin | eFoodcard-online training food safety |
| First Nat'l Bank Omaha | 85 Admin | Training Publications |
| First Nat'l Bank Omaha | 30 Admin | ECS Solutions |
| Sisters of Mercy-Americas | 1,035 Admin | Mercy Network on Aging conference - 3 attendees |
| Saint Xavier University | 11,250 N Admin | Gerontology courses - 4 Nurses |
| First Nat'l Bank Omaha | 618 N Admin | AANAC |
| First Nat'l Bank Omaha | 375 N Admin | Online/in-person seminars |
| First Nat'l Bank Omaha | 124 N Admin | Meals during conferences |
| First Nat'l Bank Omaha | 8 Admin | Snacks for meeting |
| First Nat'l Bank Omaha | 25 N Admin | Snacks for meeting |
| Total Training/Seminars | 24,633 | |

Mercy Circle
Consultants
FYE 6-30-20

| Activities | | | Act | | SS |
|--|-----------|--------------|-----------|------------|--------------|
| 8/31/2019 Socialwork Consultation Group | 6 | 368 | 6 | 368 | |
| 10/31/2019 Socialwork Consultation Group | 4 | 228 | | | 4 228 |
| 1/31/2020 | 4 | 256 | 4 | 256 | |
| 3/31/2020 | 4 | 264 | | | 4 264 |
| 5/31/2020 | 1 | 66 | 1 | 66 | |
| 6/30/2020 | 4 | 264 | | | 4 264 |
| Total | 22 | 1,446 | 15 | 954 | 8 492 |

Socialwork Consultation Group provided Activities and Social Services consulting, all expense put to Activities. Portion applicable to Social Services to be reclassified.

| Maintenance Date | Hours | \$ | | |
|---|--------------|---------------|-------------|--|
| 7/31/2018 Excel Security Services, Inc. | 84 | 1,408 | 6/17-6/24 | |
| | 84 | 1,408 | 6/24-7/1/19 | |
| | 84 | 1,508 | 7/1-7/8/19 | |
| | 84 | 1,492 | 7/8-7/15 | |
| | 84 | 1,492 | 7/15-7/22 | |
| | 84 | 1,492 | 7/22-7/29 | |
| 8/31/2018 | 84 | 1,492 | 7/29-8/5 | |
| | 84 | 1,492 | 8/5-8/12 | |
| | 84 | 1,492 | 8/12-8/19 | |
| | 85 | 1,510 | 8/19-8/26 | |
| 9/30/2018 | 84 | 1,563 | 8/26-9/2 | |
| | 84 | 1,527 | 9/2-9/9 | |
| | 84 | 1,492 | 9/9-9/16 | |
| | 84 | 1,492 | 9/16-9/23 | |
| 10/31/2018 | 84 | 1,492 | 9/30-10/7 | |
| | 84 | 1,492 | 10/7-10/14 | |
| | 84 | 1,492 | 10/14-10/21 | |
| | 84 | 1,492 | 10/21-10/28 | |
| 11/30/2018 | 84 | 1,492 | 10/28-11/4 | |
| | 84 | 1,563 | 11/4-11/11 | |
| | 84 | 1,527 | 11/11-11-18 | |
| | 84 | 1,492 | 11/18-11/25 | |
| | 86 | 1,705 | | |
| 12/31/2018 | 84 | 1,492 | 12/2-12/9 | |
| | 84 | 1,492 | 12/16-12/23 | |
| | 84 | 1,598 | 12/23-12/30 | |
| | 84 | 1,598 | 12/30-1/6 | |
| 1/31/2019 | 84 | 1,492 | 1/6-1/13 | |
| | 84 | 1,492 | 1/13-1/20 | |
| | 84 | 1,492 | 1/20-1/27 | |
| | 84 | 1,492 | 1/27-2/3 | |
| 2/28/2019 | 86 | 1,510 | 2/3-2/10 | |
| | 84 | 1,492 | 2/10-2/17 | |
| | 84 | 1,492 | 2/17-2/24 | |
| | 84 | 1,492 | 2/24-3/2 | |
| 3/31/2019 | 84 | 1,492 | 3/2-3/9 | |
| | 95 | 1,772 | 3/9-3/16 | |
| | 84 | 1,492 | 3/16-3/23 | |
| 4/30/2019 | 84 | 1,492 | 3/23-3/30 | |
| | 84 | 1,492 | 3/31-4/6 | |
| | 84 | 1,492 | 4/6-4/13 | |
| | 84 | 1,598 | 4/13-4/20 | |
| | 84 | 1,492 | 4/20-4/27 | |
| | 84 | 1,492 | 4/27-5/4 | |
| 5/31/2019 | 84 | 1,492 | 5/4-5/11 | |
| | 168 | 3,045 | 5/11-5/18 | |
| | 168 | 3,045 | 5/18-5/25 | |
| 6/30/2019 | 168 | 3,263 | 5/25-6/1 | |
| | 168 | 3,045 | 6/1-6/8 | |
| | 166 | 2,999 | 6/8-6/15 | |
| | 168 | 3,045 | 6/15-6/22 | |
| Total Maintenance | 4,801 | 87,976 | | |

| Pathway Health | | MDS | Travel |
|--------------------------|--------|-----|--------|
| 9/30/2019 Pathway Health | 493 | 6 | 493 |
| 9/30/2019 | 2,265 | 16 | 1,440 |
| 2/28/2020 Retainer Fee | 17,800 | | |
| | 20,558 | 22 | 1,933 |
| | | | 825 |

| Smith, Linda Medical Records Consultant | | |
|---|-----------|----------------------|
| 7/31/2019 | 6 | 198 |
| 8/31/2019 | 5 | 149 |
| 12/31/2018 | 5 | 165 |
| 1/31/2020 | 11 | 371 |
| 1/31/2020 | 6 | 182 |
| 1/31/2020 | 3 | 83 |
| 2/29/2020 | 6 | 198 |
| Total | 41 | 1,345 Line 10 |

| Medical Director | | |
|-------------------------------------|------------|----------------------|
| 7/31/2019 Little Co of Mary | 48 | 2,370 |
| 8/31/2019 | 48 | 2,370 |
| 9/30/2019 | 48 | 2,370 |
| 10/31/2019 | 48 | 2,370 |
| 11/30/2019 | 48 | 2,370 |
| 12/31/2019 | 48 | 2,370 |
| 1/31/2020 OSF Multi-Specialty Group | 48 | 2,370 |
| 2/28/2020 | 48 | 2,370 |
| 3/31/2020 | 48 | 2,370 |
| 4/30/2020 | 48 | 2,370 |
| 5/31/2020 | 48 | 2,370 |
| 6/30/2020 | 48 | 2,370 |
| | 576 | 28,440 Line 9 |

Little Company of Mary changed name to OSF Multi-Specialty Group effective 1/1/2020.

Mercy Circle
Adjustments to Expense
FYE 6-30-20

| Description | Direct Expense for AL/IL and MC | |
|---------------------|---------------------------------|-----------------|
| | Amount | Line # |
| Supplies/Briefs | 152 | 10 |
| Licenses/Fees | 2,860 | 20 |
| Nursing Wages | (645,483) | 10 |
| Nursing Wages COVID | (21,188) | 10 (allocation) |
| Benefits | (51,357) | 22 |
| Physician Fees | (3,000) | 9 |
| Total | (718,015) | |

| Line # | 1 | 2 | 3 | 4 | 5 | 6 | 11 | 12 | 17 | 19 | 20 | 21 | 24 | 26 | 30 | 32 | 33 | 35 | Total |
|---------------------------|---------|---------|-----------|---------|-----------|-------------|------------|------------|--------|-----------|---------|------------|----------|-----------|--------------|-----------|--------------|------------|-----------|
| Cost Center | Dietary | Food | Housekpgg | Laundry | Utilities | Maintenance | Activities | Soc. Svcs. | Admin | Prof Svcs | Misc. | Gen Office | Trav/Sem | Insurance | Depreciation | Interest | Real Est Tax | Rent Equip | Total |
| Direct Expense | 858,703 | 290,127 | 201,195 | 45,957 | 226,971 | 594,022 | 148,645 | 120,635 | 58,732 | 795,085 | 128,927 | 368,719 | 30,760 | 72,855 | 1,072,292 | 1,017,121 | 167,386 | 20,764 | 6,218,896 |
| Benefits | 108,636 | - | 38,584 | - | - | 62,894 | 30,741 | 28,013 | 13,684 | - | - | 70,248 | - | - | - | - | - | - | 352,800 |
| Total Expense to Allocate | 967,339 | 290,127 | 239,779 | 45,957 | 226,971 | 656,916 | 179,386 | 148,648 | 72,416 | 795,085 | 128,927 | 438,967 | 30,760 | 72,855 | 1,072,292 | 1,017,121 | 167,386 | 20,764 | 6,571,696 |

| Direct Expense | | | | | | | | | | | | | | | | | | | |
|----------------|---------|---------|---------|--------|---------|---------|---------|---------|--------|---------|---------|---------|--------|--------|-----------|-----------|---------|--------|-----------|
| AL | 456,837 | 154,350 | 65,788 | 30,019 | 56,821 | 148,710 | 97,094 | 18,559 | 24,177 | 327,298 | 53,073 | 151,784 | 12,662 | 29,991 | - | - | 62,409 | - | 1,689,573 |
| IL | 159,317 | 53,828 | 82,541 | - | 124,490 | 325,811 | - | 12,373 | 10,830 | 146,611 | 23,774 | 67,991 | 5,672 | 13,434 | 871,613 | 838,338 | 76,806 | 17,114 | 2,830,543 |
| SNF | 242,549 | 81,949 | 52,866 | 15,938 | 45,660 | 119,501 | 51,551 | 89,703 | 23,725 | 321,176 | 52,080 | 148,945 | 12,426 | 29,430 | 200,679 | 178,783 | 28,171 | 3,650 | 1,698,780 |
| Total | 858,703 | 290,127 | 201,195 | 45,957 | 226,971 | 594,022 | 148,645 | 120,635 | 58,732 | 795,085 | 128,927 | 368,719 | 30,760 | 72,855 | 1,072,292 | 1,017,121 | 167,386 | 20,764 | 6,218,896 |

| Benefits | | | | | | | | | | | | | | | | | | | |
|----------|---------|--|--------|--|--|--------|--------|--------|--------|--|--|--------|--|--|--|--|--|--|---------|
| AL | 57,795 | | 12,617 | | | 15,745 | 20,080 | 4,310 | 5,633 | | | 28,918 | | | | | | | 145,097 |
| IL | 20,155 | | 15,829 | | | 34,496 | - | 2,873 | 2,523 | | | 12,953 | | | | | | | 88,831 |
| SNF | 30,685 | | 10,138 | | | 12,652 | 10,661 | 20,831 | 5,528 | | | 28,377 | | | | | | | 118,872 |
| Total | 108,636 | | 38,584 | | | 62,894 | 30,741 | 28,013 | 13,684 | | | 70,248 | | | | | | | 352,800 |

| Statistic | Meals | Adj Sq Ftge | Patient Days: Sq Footage | Sq Footage | Patient Days | Discharges | Accum Cost | Accum Cost | Accum Cost | Accum Cost | Accum Cost | Accum Cost | Accum Cost | Depr Exp | Bldg Cost | Sq Ftge | Bldg Cost |
|-----------|--------|-------------|--------------------------|------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|------------|---------|------------|
| AL | 46,215 | 46,215 | 30,160 | 15,405 | 30,160 | 30,160 | 15,405 | 12 | 1,856,741 | 1,856,741 | 1,856,741 | 1,856,741 | 1,856,741 | | | 53,692 | |
| IL | 16,117 | 16,117 | 37,840 | - | 66,078 | 66,078 | - | 8 | 831,714 | 831,714 | 831,714 | 831,714 | 831,714 | 871,608 | 33,007,423 | 66,078 | 33,007,423 |
| SNF | 24,537 | 24,537 | 24,236 | 8,179 | 24,236 | 24,236 | 8,179 | 58 | 1,822,009 | 1,822,009 | 1,822,009 | 1,822,009 | 1,822,009 | 200,678 | 7,039,112 | 24,236 | 7,039,112 |
| Total | 86,869 | 86,869 | 92,236 | 23,584 | 120,474 | 120,474 | 23,584 | 78 | 4,510,463 | 4,510,463 | 4,510,463 | 4,510,463 | 4,510,463 | 1,072,286 | 40,046,535 | 144,006 | 40,046,535 |
| | 28.25% | 28.25% | 26.28% | 34.68% | 20.12% | 20.12% | 34.68% | 74.36% | 40.40% | 40.40% | 40.40% | 40.40% | 40.40% | 18.71% | 17.58% | 16.83% | 17.58% |

Notes:
AL/MC receive 3 meals/day, IL receives 1 meal/day.
IL receives housekeeping biweekly, square footage adjusted to reflect IL common areas + 2/7 apartment areas.
IL does their own laundry.
IL can attend Activities offered in the community but the Activities program is geared to the SNF, AL and MC.
Depreciation for AL/MC and IL combined for purposes of allocation.
Interest for AL/MC and IL combined for purposes of allocation.

| | | | | | | | | | | | | | | | | | | | | | | |
|----------|-------------|------------|---|---|-------------|------------|-----------|-------------|---|---|------------|---|---|---|---|---|---|---|---------|-------------|-------------|--------|
| Wages | 461375 | 163867 | | | 267110 | 130559 | 118973 | 58117 | | | 298341 | | | | | | | | Nursing | Grand Total | | |
| | | | | | | | | | | | | | | | | | | | 1498342 | 1842600 | 3340942 | |
| Benefits | 108635.6056 | 38584.2119 | 0 | 0 | 62893.86425 | 30741.4924 | 28013.447 | 13684.26007 | 0 | 0 | 70247.5323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 352800.4131 | 433859.5869 | 786660 |

Mercy Circle
 Adjustments to Expense
 FYE 6-30-20

| <u>Description</u> | <u>Amount</u> | <u>Line #</u> | |
|----------------------------|---------------|---------------|-------------------------|
| Meal Income | (13,362) | 1 | Administrative/LTC only |
| Garage/Parking Fees | (12,960) | 6 | |
| Miscellaneous Revenue | (5,399) | 21 | |
| Postage/Jury Duty/Tel | (286) | 21 | |
| Catering Income | (14,444) | 1 | Revenue Offsets |
| Maintenance Misc Rev | (4,120) | 6 | |
| Interest Income | (235) | 32 | |
| Bad Debt Expense | 17,268 | 27 | F/S Expense Offsets |
| Lobbying Portion of Dues | (962) | 20 | |
| Marketing Expense | (143,732) | 20 | |
| | (1,146) | 19 | |
| Fines & Penalties | - | 20 | |
| Unsupported Expense | (170) | 35 | |
| | | 19 | |
| Late Fee - Bed Tax | (159) | 20 | Reclasses of expense |
| Contributions | (120,000) | 27 | |
| Provider Participation Fee | 55,549 | 42 | |
| | (55,549) | 20 | |
| Social Services | 492 | 12 | |
| Activities | (492) | 11 | |
| Maintenance Expense | 4,153 | 6 | |
| Telephone/Doc Fee/Postage | (1,053) | 19 | |
| Copier | (3,100) | 35 | |
| Medical Records Consulting | 1,345 | 10 | |
| | (1,345) | 19 | |
| Interim MDS/DON | 2,758 | 10 | |
| Travel Expense | 825 | 24 | |
| Travel Expense | (825) | 10 | |
| Professional Services | (2,758) | 19 | |
| TSLC Travel | 2,843 | 24 | |
| Professional Services | (2,843) | 19 | |
| Training | 2,272 | 24 | |
| Professional Services | (2,272) | 19 | |
| Marketing - Legal Expense | (2,600) | 20 | |
| Professional Services | 2,600 | 19 | |

Mercy Circle
Taxes
FYE 6/30/20

Tax Assessed for 2019 211,078.60

Mercy Circle Allocation

| Area | Sq Ftge | % split | Tax Assessed |
|-------|---------------|---------------|------------------|
| SNF | 24,236 | 16.83% | 35,524.22 |
| AL | 53,692 | 37.28% | 78,699.72 |
| IL | <u>66,078</u> | <u>45.89%</u> | <u>96,854.66</u> |
| Total | 144,006 | 100.00% | 211,078.60 |