		FOR BHF USE					

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

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

I. IDPH License ID Number: 0047720

Facility Name: Pine Acres Rehab Living Ctr

Address: 1212 South Second St (Number) DeKalb (City) 60115 (Zip Code)

County: DeKalb

Telephone Number: (815) 758-8151 **Fax #** (815) 758-6832

HFS ID Number:

Date of Initial License for Current Owners: 02/01/2006

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Amanda Springborn **Telephone Number:** (314) 925-3838
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/20 to 12/31/20 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) RSM US LLP, 20 N. Martingale Road, Ste. 500 Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847)517-7067

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	119	Skilled (SNF)	119	43,554	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	119	TOTALS	119	43,554	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	13,708	8,148	5,873	27,729	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,708	8,148	5,873	27,729	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.67%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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

I. On what date did you start providing long term care at this location?
Date started 2/1/06

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2/1/06 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 119 and days of care provided 3,393

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

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

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	318,013	35,986	8,390	362,389		362,389		362,389			1
2	Food Purchase		213,511		213,511		213,511	(601)	212,910			2
3	Housekeeping	90,372	7,935	-	98,307		98,307		98,307			3
4	Laundry	32,261	1,286	74,880	108,427		108,427		108,427			4
5	Heat and Other Utilities			101,076	101,076		101,076		101,076			5
6	Maintenance	124,890	29,171	67,604	221,665		221,665		221,665			6
7	Other (specify):*	-	-	-								7
8	**TOTAL General Services**	565,536	287,889	251,950	1,105,375		1,105,375	(601)	1,104,774			8
	B. Health Care and Programs											
9	Medical Director	-	-	9,600	9,600		9,600		9,600			9
10	Nursing and Medical Records	2,366,401	148,155	353,852	2,868,408		2,868,408	35,474	2,903,882			10
10a	Therapy	-	-	-								10a
11	Activities	92,428	2,888	2,583	97,899		97,899		97,899			11
12	Social Services	56,705	-	322	57,027		57,027		57,027			12
13	CNA Training	-	-	-								13
14	Program Transportation	-	-	-								14
15	Other (specify):*	-	-	-								15
16	**TOTAL Health Care and Programs**	2,515,534	151,043	366,357	3,032,934		3,032,934	35,474	3,068,408			16
	C. General Administration											
17	Administrative	50,755	-	278,400	329,155		329,155	(37,279)	291,876			17
18	Directors Fees			-								18
19	Professional Services			156,083	156,083		156,083	(24,619)	131,464			19
20	Dues, Fees, Subscriptions & Promotions			26,672	26,672		26,672	(8,909)	17,764			20
21	Clerical & General Office Expenses	213,200	5,067	49,913	268,180		268,180	(8,323)	259,857			21
22	Employee Benefits & Payroll Taxes			585,633	585,633		585,633		585,633			22
23	Inservice Training & Education			-								23
24	Travel and Seminar			259	259		259		259			24
25	Other Admin. Staff Transportation		-	3,127	3,127		3,127		3,127			25
26	Insurance-Prop.Liab.Malpractice			136,131	136,131		136,131	18,051	154,182			26
27	Other (specify):*			-								27
28	**TOTAL General Administration**	263,955	5,067	1,236,218	1,505,240		1,505,240	(61,079)	1,444,162			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,345,025	443,999	1,854,525	5,643,549		5,643,549	(26,206)	5,617,344			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 Pine Acres Rehab Living Ctr #0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			23,232	23,232		23,232	154,788	178,020			30
31	Amortization of Pre-Op. & Org.			-								31
32	Interest			13,329	13,329		13,329	249,495	262,824			32
33	Real Estate Taxes			-				98,575	98,575			33
34	Rent-Facility & Grounds			528,828	528,828		528,828	(528,828)				34
35	Rent-Equipment & Vehicles			19,485	19,485		19,485		19,485			35
36	Other (specify):* Mortgage Insurance			-				33,343	33,343			36
37	**TOTAL Ownership**			584,874	584,874		584,874	7,373	592,247			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-								38
39	Ancillary Service Centers	-	132,997	446,396	579,393		579,393		579,393			39
40	Barber and Beauty Shops	3,427	-	-	3,427		3,427	(1,976)	1,451			40
41	Coffee and Gift Shops	-	-	-								41
42	Provider Participation Fee			213,050	213,050		213,050		213,050			42
43	Other (specify):* Non-Allowable Cos	74,025	-	106,927	180,952		180,952	(180,952)				43
44	**TOTAL Special Cost Centers**	77,452	132,997	766,373	976,822		976,822	(182,928)	793,894			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,422,477	576,996	3,205,772	7,205,245		7,205,245	(201,761)	7,003,485			45

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(372)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,737)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	8,986	30		9
10	Interest and Other Investment Income	(2,221)	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	(3,958)	43		19
20	Contributions	(100)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,745)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(68,472)	43		24
25	Fund Raising, Advertising and Promotional				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 See PG5A	(148,477)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (236,096)		$	30

BHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	34,335		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 34,335		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (201,761)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Pine Acres Rehab Living Ctr

ID# 0047720

Report Period Beginning: 01/01/20

Ending: 12/31/20

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs - Part A	$ (10,206)	43	1
2	Marketing	(1,065)	43	2
3	Offset Telephone Income	(3,088)	21	3
4	Medicare consolidated billing expenses	(5,561)	43	4
5	Barber Beauty income	(1,976)	40	5
6	Wages-Marketing	(74,025)	43	6
7	Adjust owner compensation	(37,279)	17	7
8	X-Rays - Part A	(810)	43	8
9	Non-Allowable PAC Contributions	(8,985)	20	9
10	Vending Income	(229)	2	10
11	Misc. Income	(5,235)	21	11
12	Sales & Use tax	(18)	43	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(148,477)		49

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Steve Jeremias	0.33	The Springs at Crystal Lake, LLC	Crystal Lake	Pine Acres Realty,	DeKalb	Real Estate
Mark Weldler	0.33			LLC		
Chaim Rajchenbach	0.11			TS Realty, LLC	Crystal Lake	Real Estate
The Family Rajchenbach Trust	0.11					
Abraham J. Stern	0.04					
Susan L. Stern	0.04					
ABM Limited Partnership	0.04					

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	20	Licenses	$	Pine Acres Realty, LLC		$ 76	$ 76	1
2	V	26	Insurance		Pine Acres Realty, LLC		51,394	51,394	2
3	V	30	Depreciation		Pine Acres Realty, LLC		145,802	145,802	3
4	V	32	Interest	452	Pine Acres Realty, LLC		252,168	251,716	4
5	V	33	Real Estate Taxes		Pine Acres Realty, LLC		98,575	98,575	5
6	V	34	Rent Expense	528,828	Pine Acres Realty, LLC			(528,828)	6
7	V	19	Professional Fees		Pine Acres Realty, LLC		15,600	15,600	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 529,280			$ 563,615	$ * 34,335	14

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Steve Jeremias	Manager	Administrative	33	See Att Sch 7A	40+	100.00	Guar Payment	$ 139,200	L17,C3&7	1
2	Mark Weldler	Manager	Finance	33	See Att Sch 7A	20+	50.00	Guar Payment	101,921	L17,C3&7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 241,121		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 Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization N/A
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3		N/A								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 Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Heartland		X	Mortgage	41970	5/29/14	$ 6,512,900	$ 6,038,692	6/1/2054	0.0415	$ 252,168	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Lake Forest Bank & Trust Co.		X	Line of Credit	None	9/15/13	1,000,000	-	9/1/2020	0.05	13,329	6
7	SBA-PPP Loan		X	Payroll & Oper Exp	None	4/20/2020	864,970	864,970	4/20/2022	0.001	-	7
8												8
9	TOTAL Facility Related				$41,970.00		$ 8,377,870	$ 6,903,662			$ 265,497	9
	B. Non-Facility Related*											
10												10
11												11
12								Offset Interest Income			(2,673)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (2,673)	14
15	TOTALS (line 9+line14)						$ 8,377,870	$ 6,903,662			$ 262,824	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 33,343 Line # 36

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

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 92,600	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2019	$ 94,675	2
3. Under or (over) accrual (line 2 minus line 1).		$ 2,075	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 96,500	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.		$ 98,575	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2015	90,258	8
	2016	92,439	9
	2017	93,473	10
	2018	92,593	11
	2019	94,675	12

FY19 RE Taxes x 1.02% = 94,675 x 1.02% = 96,569
Use 96,500

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

NOTES:

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

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pine Acres Rehab & Living Center, LLC COUNTY DeKalb

FACILITY IDPH LICENSE NUMBER 0047720

CONTACT PERSON REGARDING THIS REPORT Mark Weldler

TELEPHONE (815) 758-8151 FAX #: (815) 758-6832

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

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

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	08-27-279-003	Nursing Home	$ 90,393	$ 90,393
2.	08-27-279-023	Nursing Home	$ 4,282	$ 4,282
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 94,675	$ 94,675

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,295 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

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

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

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

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

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

None

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

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Use	126,760	2006	$ 196,341	1
2					2
3	TOTALS	126,760		$ 196,341	3

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	119		2006	1968	$ 1,736,051	$	40	$ 43,401	$ 43,401	$ 647,399	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	2 Ton Rooftop System			2007	4,562		10			4,562	9
10	Replace Heat Cable			2008	2,626		10			2,626	10
11	Replace Fan Motors			2008	3,441		10			3,441	11
12	Replace Unit Heater			2008	3,938		10			3,938	12
13	Replace Doors			2008	2,696		10			2,696	13
14	Move Electrical Box			2008	6,932		10			6,932	14
15	Sidewalk			2009	6,312		10			6,312	15
16	Retrofit Mechanical Room with Sprinklers			2009	2,800		10			2,800	16
17	Security Alarm for Front Doors			2009	4,644		10			4,644	17
18	Telephone System			2009	37,765		10			37,765	18
19	Telephone System Addition			2009	13,143		10			13,143	19
20	Fence			2009	5,708		10			5,708	20
21	Renovation & New Construction			2009	2,443,769		40	61,094	61,094	702,581	21
22	Architect Fees			2009	122,501		40	3,063	3,063	35,224	22
23	Demolition of Old House			2009	41,210		40	1,030	1,030	11,845	23
24	Carpet, Flooring & Wallcovering			2009	175,473		40	4,387	4,387	50,450	24
25	Construction Period Interest			2009	108,345		40	2,709	2,709	31,153	25
26	North Dining Room & Corridor Remodel			2009	101,743		40	2,544	2,544	29,256	26
27	Architect Fees			2009	102,207		40	2,555	2,555	29,383	27
28	Draw #11 Construction & Architect Fees			2009	13,159		40	329	329	3,784	28
29	Draw #12			2009	154,568		40	3,864	3,864	44,436	29
30	Doors & Hardware			2009	13,257		40	331	331	3,807	30
31	Panic Hardware			2009	3,730		40	93	93	1,070	31
32	Old House			2009	173,313		40	4,333	4,333	49,829	32
33	Ice Cube Machine (Expensed for Medicaid purposes)			2009							33
34	Telephone System Addition			2010	6,277	314	40	157	(157)	1,648	34
35	Satellite TV Installation			2010	8,250		10			6,188	35
36	A/C Unit Replacement (North Dining Room)			2010	10,000	1,000	10	500		10,000	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Piping and Wiring (outside lights)	2010	$ 2,896	$ 72	40	$ 72	$	$ 756	37
38									38
39	Water Heater	2011	7,442	744	15	496	(248)	4,713	39
40	Rooftop A/C replacement	2011	5,721	572	20	286	(286)	2,717	40
41	Replace 19 window cranks	2011	3,419	342	7		(342)	3,419	41
42									42
43	Set Up Wireless Access	2012	4,919	492	10	492		4,181	43
44	Kitchen HVAC Unit	2012	6,507	651	10	651		5,531	44
45									45
46	Hot water heater-Monarch wing	2013	7,270	727	10	727		5,453	46
47	North Wing Renovation								47
48	- Sprinkler System	2013	32,800		27.5	1,193	1,193	8,945	48
49	- Permits and architect fees	2013	32,244		27.5	1,173	1,173	8,794	49
50	- Remove North wing A/C unit and relocate the new AC unit	2013	58,088		27.5	2,112	2,112	15,842	50
51	and corrections due to initial installation								51
52	- Nurse call system	2013	18,243		27.5	663	663	4,975	52
53	- Update phone wiring and speakers	2013	8,243	824	10	824		6,182	53
54	- Bathrooms, carpentry, plumbing, electrical, paint	2013	273,666		27.5	9,951	9,951	74,636	54
55									55
56	Pave & sealcoat parking lots	2013	7,500	750	10	750		5,625	56
57	Mixing Valve	2013	6,200	620	10	620		4,650	57
58	New Vanity in resident room 146	2013	3,100	310	10	310		2,325	58
59									59
60	10 Ton Rooftop A/C	2014	4,017	402	10	402		2,613	60
61									61
62	Roof repair, Remove ductwork and reinstall	2015	14,696	1,470	10	1,470		8,082	62
63	Replace Compressor for Wak-in Freezer	2015	5,313	531	10	531		2,922	63
64	Service and Replace Transfer Switch in Electrical Room	2015	7,945	795	10	795		4,370	64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 5,818,649	$ 10,615		$ 153,908	$ 143,793	$ 1,929,351	70

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 5,818,649	$ 10,615		$ 153,908	$ 143,293	$ 1,929,351	1
2									2
3	Install New Flooring - West & East Corridors	2016	15,980	1,598	40	400	(1,199)	1,798	3
4	Divide EM power system, add new 200am feed, relocate 4 circuits	2016	2,655	266	10	266		1,195	4
5	Replace 62 sprinkler heads through Southwest Wing	2016	3,659	366	10	366		1,647	5
6	Roof Renovations (RE)	2016	91,900		40	2,298	2,298	10,339	6
7									7
8	North resident rooms remodel plumbing, electrical, paint, drywall	2017	41,135	4,113	10	2,057	(2,057)	8,227	8
9	2 Emergency electric panels- 1 in south nurse storage closet & 1 in	2017	3,700	370	10	185	(185)	740	9
10	Water heater in basement	2017	4,440	444	10	222	(222)	888	10
11									11
12	Generator	2017	39,744		40	994	994	3,478	12
13	Carpet-Dining Room	2017	12,425		40	311	311	1,090	13
14									14
15	Grind and repave, restripe parking lot, install 29 new concrete par	2018	35,175		10	879	879	5,276	15
16	Glue down plank flooring in several resident rooms, including bat	2018	17,562		10	439	439	2,634	16
17									17
18	Replace 1 make-up air split system (HVAC) - Kitchen	2019	42,125		40	1,053	1,053	1,579	18
19									19
20	Replace electronic control module, transfer switch, charging	2020	11,271		10	564	564	564	20
21	system & battery on generator								21
22	Heat exchanger & ignition module - Mechanic Room	2020	5,640	564	40	70	(494)	70	22
23									23
24									24
25									25
26									26
27	To adjust to financial statement depreciation			(18)			18		27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 6,146,060	$ 18,318		$ 164,009	$ 145,691	$ 1,968,875	34

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 180,379	$ 4,914	$ 14,011	$ 9,097	5-10	$ 167,715	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	930,038					930,038	73
74								74
75	TOTALS	$ 1,110,417	$ 4,914	$ 14,011	$ 9,097		$ 1,097,753	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	N/A			$	$ -	$ -	$		$	76
77					-	-				77
78					-	-				78
79					-	-				79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 7,452,817	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 23,232	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 178,020	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 154,788	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,066,628	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	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 Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [X] 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:				$ N/A			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

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

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

10. Effective dates of current rental agreement:
Beginning
Ending

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

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

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

15. Is Movable equipment rental included in building rental? [ ] YES [ ] NO

16. Rental Amount for movable equipment: $ 17,305 Description: See Sch. 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2015 Subaru	$ 181.67	$ 2,180	17
18					18
19					19
20					20
21	TOTAL		$ 181.67	$ 2,180	21

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

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

Facility Name: **Pine Acres Rehab Living Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/20**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Nursing & Medical Equipment	14,465
Dietary Equipment	76
Maintenance Equipment	1,734
Office Equipment	1,030
Total - Line 16	**17,305**

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

It is the policy of this facility to only hire certified nurses aides.

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

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(2),(3)	hrs	$	2,393	$ 172,298	$ 122	2,393	$ 172,420	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,338	96,344		1,338	96,344	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(2),(3)	hrs		2,469	177,754	165	2,469	177,919	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				121,785		121,785	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): Oxygen	39(2)					10,925		10,925	13
14	TOTAL			$	6,200	$ 446,396	$ 132,997	6,200	$ 579,393	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.

STATE OF ILLINOIS

Facility Name & ID Number Pine Acres Rehab Living Ctr **#** 0047720 **Report Period Beginning:** 01/01/20 **Ending:** 12/31/20

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/20 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 928,182	$ 950,843	1
2	Cash-Patient Deposits	-	-	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 52,645)	1,337,339	1,337,339	3
4	Supply Inventory (priced at)	-	-	4
5	Short-Term Investments	-	-	5
6	Prepaid Insurance	52,539	65,127	6
7	Other Prepaid Expenses	625,079	625,079	7
8	Accounts Receivable (owners or related parties)	310,802	285,327	8
9	Other(specify): See Sch 17A	25,820	99,407	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,279,761	$ 3,363,122	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	-	-	11
12	Long-Term Investments	-	-	12
13	Land	-	196,341	13
14	Buildings, at Historical Cost	-	1,736,051	14
15	Leasehold Improvements, at Historical Cost	372,102	4,410,009	15
16	Equipment, at Historical Cost	302,407	1,110,417	16
17	Accumulated Depreciation (book methods)	(591,317)	(3,066,628)	17
18	Deferred Charges	-	-	18
19	Organization & Pre-Operating Costs	-	-	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	-	-	20
21	Restricted Funds	-	-	21
22	Other Long-Term Assets (spe See Sch 17A	-	437,533	22
23	Other(specify):	-	-	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 83,192	$ 4,823,723	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,362,953	$ 8,186,845	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 434,855	$ 720,182	26
27	Officer's Accounts Payable	-	-	27
28	Accounts Payable-Patient Deposits	-	-	28
29	Short-Term Notes Payable	-	84,966	29
30	Accrued Salaries Payable	210,460	210,460	30
31	Accrued Taxes Payable (excluding real estate taxes)	11,322	11,322	31
32	Accrued Real Estate Taxes(Sch.IX-B)	-	96,500	32
33	Accrued Interest Payable	-	20,884	33
34	Deferred Compensation	-	-	34
35	Federal and State Income Taxes	-	-	35
	Other Current Liabilities(specify):			
36	See Sch 17A	2,218,211	2,218,211	36
37		-	-	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,874,848	$ 3,362,525	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	864,970	6,818,696	39
40	Mortgage Payable	-	-	40
41	Bonds Payable	-	-	41
42	Deferred Compensation	-	-	42
	Other Long-Term Liabilities(specify):			
43		-	-	43
44		-	-	44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 864,970	$ 6,818,696	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,739,818	$ 10,181,221	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (376,865)	$ (1,994,376)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,362,953	$ 8,186,845	48

***(See instructions.)**

Facility Name: **Pine Acres Rehab Living Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/20**

Schedule 17A

XV. Balance Sheet
Line 9 Current Assets Other (specify):

Description	Operating	After Consolidation
Rent Receivable	-	11,796
Escrow - Mip	-	15,534
Escrow - Re Taxes	-	31,387
Escrow - Insurance	-	14,870
Due To/From Adminastar	25,820	25,820
Total - Line 9	**25,820**	**99,407**
	-	-

XV. Balance Sheet
Line 22 Long-Term Assets Other (specify):

Description	Operating	After Consolidation
Escrow - Replacement Reserve	-	390,404
Mortgage Costs	-	56,412
Accum Amort - Mortgage Costs	-	(9,283)
Total - Line 22	**-**	**437,533**
	-	-

XV. Balance Sheet
Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Accrued Management Fees	283,800	283,800
Accrued Assessment Fee #2	48,159	48,159
Due To/From Misc Entities	480,000	480,000
Insurance Payable	46,602	46,602
Hhs Stimulus (Federal)	627,348	627,348
Hfs Stimulus (State)	66,629	66,629
Due To State	449,442	449,442
Resident Credit Balances	1,085	1,085
Due To/From Bc-Bs	29,822	29,822
Due To/From The Springs	288,523	288,523
Due To/From Cnrc	(103,199)	(103,199)
Total - Line 36	**2,218,211**	**2,218,211**
	-	-

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (387,723)	1
2	Restatements (describe):		2
3	**Prior Period Adjustment**	(33,360)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (421,083)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	44,218	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 44,218	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)**	$ (376,865)	24 *

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

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,132,358	1
2	Discounts and Allowances for all Levels	88,625	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,220,983	3
	B. Ancillary Revenue		
4	Day Care	-	4
5	Other Care for Outpatients	-	5
6	Therapy	741,467	6
7	Oxygen	-	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 741,467	8
	C. Other Operating Revenue		
9	Payments for Education	-	9
10	Other Government Grants	97,804	10
11	CNA Training Reimbursements	-	11
12	Gift and Coffee Shop	-	12
13	Barber and Beauty Care	1,976	13
14	Non-Patient Meals	372	14
15	Telephone, Television and Radio	3,088	15
16	Rental of Facility Space	-	16
17	Sale of Drugs	91,226	17
18	Sale of Supplies to Non-Patients	-	18
19	Laboratory	44,578	19
20	Radiology and X-Ray	991	20
21	Other Medical Services	33,100	21
22	Laundry	4,793	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 277,928	23
	D. Non-Operating Revenue		
24	Contributions	1,400	24
25	Interest and Other Investment Income***	2,221	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 3,621	26
	E. Other Revenue (specify):****		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	See Schedule 19A	5,464	28
28a		-	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 5,464	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,249,463	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,105,375	31
32	Health Care	3,032,934	32
33	General Administration	1,505,240	33
	B. Capital Expense		
34	Ownership	584,874	34
	C. Ancillary Expense		
35	Special Cost Centers	763,772	35
36	Provider Participation Fee	213,050	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,205,245	40
41	**Income before Income Taxes (line 30 minus line 40)****	44,218	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 44,218	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,570,383	44
45	Private Pay - Net Inpatient Revenue	1,764,544	45
46	Medicare - Net Inpatient Revenue	1,303,697	46
47	Other-(specify) Managed Care	59,232	47
48	Other-(specify) Hospice	523,127	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,220,983	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No^ If not, please attach a reconciliation.**

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

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

^Entity is a cash basis taxpayer.

Facility Name: **Pine Acres Rehab Living Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/20**

Schedule 19A

XVII. Income Statement
Line 28 Other Revenue (specify):

Description	Amount
Vending Machine Income	229
Misc. Income	5,235
Total - Line 28	**5,464**
	-

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,881	2,126	$ 113,076	$ 53.19	1
2	Assistant Director of Nursing	1,950	2,114	91,589	43.32	2
3	Registered Nurses	13,466	14,177	495,533	34.95	3
4	Licensed Practical Nurses	13,438	14,764	471,852	31.96	4
5	CNAs & Orderlies	7,827	61,195	975,638	15.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,819	2,107	37,852	17.96	9
10	Activity Assistants	4,644	4,830	54,576	11.30	10
11	Social Service Workers	2,672	2,878	56,705	19.70	11
12	Dietician					12
13	Food Service Supervisor	2,354	2,540	63,993	25.19	13
14	Head Cook	6,757	7,370	109,290	14.83	14
15	Cook Helpers/Assistants	13,613	13,940	144,730	10.38	15
16	Dishwashers					16
17	Maintenance Workers	5,771	6,329	124,890	19.73	17
18	Housekeepers	6,589	7,722	90,372	11.70	18
19	Laundry	2,779	2,976	32,261	10.84	19
20	Administrator	891	891	50,755	56.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,243	10,800	213,200	19.74	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	2,003	2,205	32,888	14.92	31
32	Other Health C: See Sch 20A	7,121	7,971	185,825	23.31	32
33	Other(specify) See Sch 20A	2,211	2,420	77,452	32.00	33
34	TOTAL (lines 1 - 33)	108,029	169,355	$ 3,422,477 *	$ 20.21	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 8,390	1(3)	35
36	Medical Director	Monthly	9,600	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	10,129	10(3)	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	27	1,802	11(3)	44
45	Social Service Consultant	5	322	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	32	$ 30,243		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	1,971	$ 108,405	10(3)	50
51	Licensed Practical Nurses	2,686	107,456	10(3)	51
52	Certified Nurse Assistants/Aides	5,113	127,828	10(3)	52
53	TOTAL (lines 50 - 52)	9,770	$ 343,689		53

Facility Name: **Pine Acres Rehab Living Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/20**

Schedule 20A

XVIII. Staffing and Salary Costs
Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS Coorindator	2,018	2,172	76,985	$ 35.44
Restorative Supervisor	404	455	13,051	$ 28.68
Restorative Aides	4,699	5,344	95,789	$ 17.92
Total - Line 32 Other Healt	**7,121**	**7,971**	**185,825**	

XVIII. Staffing and Salary Costs
Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Beauty Shop	154	154	3,427	$ 22.25
Marketing Director	2,057	2,266	74,025	$ 32.67
Total - Line 33 Other (spec	**2,211**	**2,420**	**77,452**	

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dalena Kemna-Kahn	Asst. Administrator	0	$ 50,755
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 50,755

B. Administrative - Other

Description	Amount
Mark Weldler, Admin - Guar. Pmts.	$ 139,200
Steve Jeremias, CFO - Guar. Pmts.	139,200
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 278,400

C. Professional Services

Vendor/Payee	Type	Amount
Polsinelli	Legal	$ 6,039
Much Shelist Attorneys At Law	Legal	3,000
Vanek, Larson & Kolb LLC	Legal	(480)
Weissberg & Associates, Ltd.	Legal	12,650
RSM US LLP	Accounting	52,914
Paylocity	Payroll Fees	13,223
MDI / Matrix	Computer Services	35,474
Personnel Planners, Inc.	Unemployment Consultant	1,875
Ability Network Inc.	Computer Services	4,784
Info Controls	Computer Services	3,682
Singer Networks L.L.C.	Computer Services	20,405
Other Vendors - See Sch. 21C		2,517
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 156,083

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 91,590
Unemployment Compensation Insurance	
FICA Taxes	260,886
Employee Health Insurance	230,135
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	3,022
TOTAL (agree to Schedule V, line 22, col.8)	$ 585,633

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

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,980
Advertising: Employee Recruitment	200
Health Care Worker Background Check	
(Indicate # of checks performed 27)	378
Patient Background Checks 39	804
Miscellaneous Licenses & Fees	225
Miscellaneous Dues & Subscriptions	3,116
Health Care Council of IL	17,969
Allocated from RE Entity	76
Less: Lobbying Offset	(8,985)
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 17,764

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	259
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 259

* Attach copy of IMRF notifications

**See instructions.

Facility Name: **Pine Acres Rehab Living Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/20**

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
Total from page 21 Section C		153,566
Vivian McCain	Computer Services	522
Singer Networks L.L.C.	Computer Equipment	1,995
	Total (agree to Schedule V, line 19, column 3)	156,083
	Reclassification of professional to purchase services	(35,474)
	Less: Non-Allowable Legal Fees	(4,745)
Allocation from RE Entity	Professional fees	15,600
	Total (agree to Schedule V, line 19, column 8)	131,464

Facility Name & ID Number Pine Acres Rehab Living Ctr # 0047720 Report Period Beginning: 01/01/20 Ending: 12/31/20

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Health Care Council of IL: 17,969**

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

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **55,938** 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. **N/A**

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **213,050**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **-** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **372**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.