

		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: <u>0053017</u> Facility Name: <u>Rock Falls Rehab Hlth Care C</u> Address: <u>430 Martin Road</u> <u>Rock Falls</u> <u>61071</u> <div style="display:flex; justify-content:space-between;"> Number City Zip Code </div> County: <u>Whiteside</u> Telephone Number: <u>(815) 626-4575</u> Fax # <u>(815) 626-8264</u> HFS ID Number: _____ Date of Initial License for Current Owners: <u>10/1/2005</u> Type of Ownership: <div style="display:flex; justify-content:space-between;"> <div style="width:30%;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </div> <div style="width:30%;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </div> <div style="width:30%;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </div> </div> In the event there are further questions about this report, please contact: Name: <u>Mike Kocher</u> Telephone Number: <u>(309)689-5850</u> Email Address: _____	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2020</u> to <u>12/31/2020</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <div style="border:1px solid black; padding:5px;"> Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) <u>Mark Petersen</u> (Title) <u>Chief Executive Officer</u> </div> <div style="border:1px solid black; padding:5px;"> Paid Preparer (Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u> </div> <p align="center"> 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>
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Facility Name & ID Number Rock Falls Rehab Hlth Care C

0053017 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	27	Skilled (SNF)	27	9,855	1
2		Skilled Pediatric (SNF/PED)			2
3	30	Intermediate (ICF)	30	10,950	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	57	TOTALS	57	20,805	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		753	387	1,140	8
9	SNF/PED					9
10	ICF	6,621			6,621	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	6,621	753	387	7,761	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 37.30%

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)
Independent Living

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 10/1/2005

J. Was the facility purchased or leased after January 1, 1978?
YES Date 10/1/2005 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 27 and days of care provided 387

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Rock Falls Rehab Hlth Care C # 0053017 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	94,732	14,962		109,694		109,694	(22,991)	86,703		1
2	Food Purchase		73,996		73,996		73,996	(18,663)	55,333		2
3	Housekeeping	59,141	22,491		81,632		81,632	(18,603)	63,029		3
4	Laundry		6,877		6,877		6,877	(1,571)	5,306		4
5	Heat and Other Utilities			89,913	89,913		89,913	(20,393)	69,520		5
6	Maintenance	33,771	1,894	36,101	71,766		71,766	(14,762)	57,004		6
7	Other (specify):*										7
8	TOTAL General Services	187,644	120,220	126,014	433,878		433,878	(96,983)	336,895		8
	B. Health Care and Programs										
9	Medical Director			16,800	16,800		16,800		16,800		9
10	Nursing and Medical Records	422,572	34,985	155,662	613,219		613,219	(6,158)	607,061		10
10a	Therapy			65,429	65,429		65,429		65,429		10a
11	Activities	47,767	195		47,962		47,962	(209)	47,753		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	470,339	35,180	237,891	743,410		743,410	(6,367)	737,043		16
	C. General Administration										
17	Administrative	72,996		75,500	148,496		148,496	(64,042)	84,454		17
18	Directors Fees										18
19	Professional Services			10,229	10,229		10,229	7,197	17,426		19
20	Dues, Fees, Subscriptions & Promotions			1,901	1,901		1,901	555	2,456		20
21	Clerical & General Office Expenses	27,531		15,700	43,231		43,231	12,770	56,001		21
22	Employee Benefits & Payroll Taxes			100,498	100,498		100,498	3,507	104,005		22
23	Inservice Training & Education							21	21		23
24	Travel and Seminar							7	7		24
25	Other Admin. Staff Transportation			4,428	4,428		4,428	1,476	5,904		25
26	Insurance-Prop.Liab.Malpractice			46,615	46,615		46,615	225	46,840		26
27	Other (specify):*										27
28	TOTAL General Administration	100,527		254,871	355,398		355,398	(38,284)	317,114		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	758,510	155,400	618,776	1,532,686		1,532,686	(141,634)	1,391,052		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			34,461	34,461		34,461	1,056	35,517		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			17,550	17,550		17,550	160	17,710		32
33	Real Estate Taxes			28,670	28,670		28,670	81	28,751		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			14,038	14,038		14,038	748	14,786		35
36	Other (specify):*										36
37	TOTAL Ownership			94,719	94,719		94,719	2,045	96,764		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		21,012		21,012		21,012		21,012		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			75,971	75,971		75,971		75,971		42
43	Other (specify):*	25,860		29,676	55,536		55,536	(55,536)			43
44	TOTAL Special Cost Centers	25,860	21,012	105,647	152,519		152,519	(55,536)	96,983		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	784,370	176,412	819,142	1,779,924		1,779,924	(195,125)	1,584,799		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	(1,764)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,777)	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	3,019	30		9
10	Interest and Other Investment Income	(62)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(163)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(7,394)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(12,000)	43		24
25	Fund Raising, Advertising and Promotional	(839)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(138,910)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (165,890)		\$	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)	(29,235)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (29,235)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (195,125)		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	

Rock Falls Rehab Hlth Care C

ID# 0053017

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset Transportation Revenue	(209)	11	1
2	Offset Marketing Salaries	(25,860)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(4)	21	3
4	Independent Living depreciation offset	(4,049)	30	4
5	Independent Living - Dietary	(25,051)	1	5
6	Independent Living - Food	(16,899)	2	6
7	Independent Living - Housekeeping	(18,643)	3	7
8	Independent Living - Laundry	(1,571)	4	8
9	Independent Living - Utilities	(20,534)	5	9
10	Independent Living - Maintenance	(15,999)	6	10
11	Labs-Part A	(184)	43	11
12	X-Rays-Part A	(601)	11	12
13	Offset Miscellaneous Nursing Supplies Revenue	(8,088)	10	13
14	Offset Cable TV Revenue	(718)	43	14
15	Offset Chamber of Commerce Dues	(500)	20	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
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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	(138,910)		49

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 2,060	\$ 2,060	1
2	V	2 Food		Petersen Health Care Management, Inc.	100.00%	0		2
3	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	40	40	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	141	141	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,237	1,237	5
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	1,930	1,930	8
9	V	10A Therapy		Petersen Health Care Management, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		10
11	V	17 Administrative	75,500	Petersen Health Care Management, Inc.	100.00%	11,458	(64,042)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	6,768	6,768	12
13	V							13
14	Total		\$ 75,500			\$ 23,634	\$ * (51,866)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care Management, Inc.	100.00%	\$ 1,055	\$	1,055	15
16	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	12,774		12,774	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	3,507		3,507	17
18	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	21		21	18
19	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	7		7	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	1,476		1,476	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	225		225	21
22	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	2,086		2,086	22
23	V	31 Amortization		Petersen Health Care Management, Inc.	100.00%	0		0	23
24	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	102		102	24
25	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	81		81	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	748		748	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 22,082	\$ *	22,082	39

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

Facility Name & ID Number Rock Falls Rehab Hlth Care C# 0053017Report Period Beginning: 1/1/2020Ending: 12/31/2020

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Petersen Health Wellness, LLC	100.00%	\$	\$	15
16	V	2 Food		Petersen Health Wellness, LLC	100.00%			16
17	V	3 Housekeeping		Petersen Health Wellness, LLC	100.00%			17
18	V	4 Laundry		Petersen Health Wellness, LLC	100.00%			18
19	V	5 Utilities		Petersen Health Wellness, LLC	100.00%			19
20	V	6 Maintenance		Petersen Health Wellness, LLC	100.00%			20
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Wellness, LLC	100.00%			21
22	V	10 Nursing and Medical Records		Petersen Health Wellness, LLC	100.00%			22
23	V	15 Mgmt. Allocation of Benefits		Petersen Health Wellness, LLC	100.00%			23
24	V	17 Administrative		Petersen Health Wellness, LLC	100.00%			24
25	V	19 Professional Services		Petersen Health Wellness, LLC	100.00%	429	429	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Wellness, LLC	100.00%			26
27	V	21 Clerical and General Office		Petersen Health Wellness, LLC	100.00%			27
28	V	22 Employee Benefits & Payroll		Petersen Health Wellness, LLC	100.00%			28
29	V	23 Inservice Training & Education		Petersen Health Wellness, LLC	100.00%			29
30	V	24 Travel and Seminar		Petersen Health Wellness, LLC	100.00%			30
31	V	25 Other Admin. Staff Transport.		Petersen Health Wellness, LLC	100.00%			31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Wellness, LLC	100.00%			32
33	V	30 Depreciation		Petersen Health Wellness, LLC	100.00%			33
34	V	31 Amortization		Petersen Health Wellness, LLC	100.00%			34
35	V	32 Interest		Petersen Health Wellness, LLC	100.00%	120	120	35
36	V	33 Real Estate Taxes		Petersen Health Wellness, LLC	100.00%			36
37	V	34 Rent-Facility and Grounds		Petersen Health Wellness, LLC	100.00%			37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Wellness, LLC	100.00%			38
39	Total		\$			\$ 549	\$ * 549	39

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

Facility Name & ID Number

Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

VII. RELATED PARTIES

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

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

Facility Name & ID Number Rock Falls Rehab Hlth Care C # 0053017 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning:

1/1/2020

Ending: 2/31/2020

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,286,694	75	\$ 341,556	\$ 398,718	7,761	\$ 2,060	1
2	2	Food	Resident Days	1,286,694	75	0	0	7,761	0	2
3	3	Housekeeping	Resident Days	1,286,694	75	6,605	3,056	7,761	40	3
4	5	Utilities	Resident Days	1,286,694	75	23,319	0	7,761	141	4
5	6	Maintenance	Resident Days	1,286,694	75	205,135	187,746	7,761	1,237	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,286,694	75	0	0	7,761	0	6
7	9	Medical Director	Resident Days	1,286,694	75	0	0	7,761	0	7
8	10	Nursing and Medical Records	Resident Days	1,286,694	75	320,054	736,064	7,761	1,930	8
9	10A	Therapy	Resident Days	1,286,694	75	0	0	7,761	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,286,694	75	0	0	7,761	0	10
11	17	Administrative	Resident Days	1,286,694	75	1,899,564	7,673,667	7,761	11,458	11
12	19	Professional Services	Resident Days	1,286,694	75	1,122,027	0	7,761	6,768	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,286,694	75	174,864	0	7,761	1,055	13
14	21	Clerical and General Office	Resident Days	1,286,694	75	2,117,879	2,195,755	7,761	12,774	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,286,694	75	581,392	0	7,761	3,507	15
16	23	Inservice Training & Education	Resident Days	1,286,694	75	3,515	0	7,761	21	16
17	24	Travel and Seminar	Resident Days	1,286,694	75	1,093	0	7,761	7	17
18	25	Other Admin. Staff Transport.	Resident Days	1,286,694	75	244,707	0	7,761	1,476	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,286,694	75	37,296	0	7,761	225	19
20	30	Depreciation	Resident Days	1,286,694	75	345,756	0	7,761	2,086	20
21	31	Amortization	Resident Days	1,286,694	75	0	0	7,761	0	21
22	32	Interest	Resident Days	1,286,694	75	16,848	0	7,761	102	22
23	33	Real Estate Taxes	Resident Days	1,286,694	75	13,448	0	7,761	81	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,286,694	75	124,022	0	7,761	748	24
25	TOTALS					\$ 7,579,080	\$ 11,195,006		\$ 45,716	25

Facility Name & ID Number Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning:

1/1/2020

Ending: 2/31/2020

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	70,065	8	\$	\$	7,761	\$	1
2	2	Food	Resident Days	70,065	8			7,761		2
3	3	Housekeeping	Resident Days	70,065	8			7,761		3
4	4	Laundry	Resident Days	70,065	8			7,761		4
5	5	Utilities	Resident Days	70,065	8			7,761		5
6	6	Maintenance	Resident Days	70,065	8			7,761		6
7	7	Mgmt. Allocation of Benefits	Resident Days	70,065	8			7,761		7
8	10	Nursing and Medical Records	Resident Days	70,065	8			7,761		8
9	15	Mgmt. Allocation of Benefits	Resident Days	70,065	8			7,761		9
10	17	Administrative	Resident Days	70,065	8			7,761		10
11	19	Professional Services	Resident Days	70,065	8	3,870		7,761	429	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	70,065	8			7,761		12
13	21	Clerical and General Office	Resident Days	70,065	8			7,761		13
14	22	Employee Benefits & Payroll	Resident Days	70,065	8			7,761		14
15	23	Inservice Training & Education	Resident Days	70,065	8			7,761		15
16	24	Travel and Seminar	Resident Days	70,065	8			7,761		16
17	25	Other Admin. Staff Transport.	Resident Days	70,065	8			7,761		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	70,065	8			7,761		18
19	30	Depreciation	Resident Days	70,065	8			7,761		19
20	31	Amortization	Resident Days	70,065	8			7,761		20
21	32	Interest	Resident Days	70,065	8	1,079		7,761	120	21
22	33	Real Estate Taxes	Resident Days	70,065	8			7,761		22
23	34	Rent-Facility and Grounds	Resident Days	70,065	8			7,761		23
24	35	Rent-Equipment & Vehicles	Resident Days	70,065	8			7,761		24
25	TOTALS					\$ 4,949	\$		\$ 549	25

Facility Name & ID Number

Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Gemino		X	Mortgage	Varies	7/1/15	\$ 1,469,675	\$ Paid	6/30/34	Varies	\$ 17,550	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 1,469,675	\$			\$ 17,550	9						
B. Non-Facility Related*																		
10									Interest Income Offset		(62)	10						
11									Home Office Allocation-PHCM		102	11						
12									Home Office Allocation-PHW		120	12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ 160	14						
15	TOTALS (line 9+line14)						\$ 1,469,675	\$			\$ 17,710	15						

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

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

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

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.		\$	27,192	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.)		\$	27,518	2
3. Under or (over) accrual (line 2 minus line 1).		\$	326	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	28,344	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.)		\$	81	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	28,751	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2015	26,702	8
	2016	27,229	9
	2017	26,771	10
	2018	26,405	11
	2019	27,518	12

Accrual based on prior year tax bill.

FOR BHF USE ONLY

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

NOTES:

- Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.**
- 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 Rock Falls Rehabilitation & Health Care Center COUNTY Whiteside

FACILITY IDPH LICENSE NUMBER 0053017

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

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

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>11-27-427-006</u>	<u>Long-Term Care Facility</u>	\$ <u>27,517.86</u>	\$ <u>27,517.86</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>27,517.86</u></u>	\$ <u><u>27,517.86</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

Facility Name & ID Number Rock Falls Rehab Hlth Care C

0053017 Report Period Beginning:

1/1/2020 Ending:

12/31/2020

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 12,658 B. General Construction Type: Exterior Masonry Frame Masonry Number of Stories 1

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

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

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

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

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [] YES [X] NO

If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized: 3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and an unlabeled column. Row 1: Facility, 49,223, 2005, \$ 36,375, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 49,223, (blank), \$ 36,375, 3.

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	57	2005	1972	\$ 387,375	\$	25	\$ 15,495	\$ 15,495	\$ 185,645	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Sidewalks		2006	10,700		15	713	713	8,913	9
10	Sprinkler Head Installation		2009	6,913		15	460	460	4,370	10
11	Sidewalks		2011	3,825		15	256	256	1,920	11
12	Copper Line Installation		2012	4,869		7	696	696	4,530	12
13	Generator		2012	62,040		15	4,036	4,036	26,284	13
14	Air Conditoner		2013	3,593		7	513	513	3,335	14
15	Roofing above Library		2014	27,500		25	1,100	1,100	6,050	15
16	Dry System Repair		2014	2,861		7	409	409	2,250	16
17	Air Conditoner		2015	5,738		15	384	384	1,728	17
18	Pipe Repairs		2015	2,651		7	380	380	1,710	18
19	Water Pipe Repair		2016	4,558		7	652	652	2,282	19
20	Water Line Repair		2016	2,955		7	422	422	1,477	20
21	Sidewalk Replacement		2017	5,000		15	334	334	835	21
22	Air Conditoner		2018	3,875		7	554	554	831	22
23	Air Conditioner Repair		2018	2,917		7	416	416	624	23
24	Air Conditioner Repair		2018	3,442		7	492	492	738	24
25	Water Heater		2018	7,085		7	1,012	1,012	1,518	25
26	Boiler		2019	8,525		15	284	284	284	26
27	RTU Unit		2019	7,800		15	260	260	260	27
28	Water Heater		2020	4,760		7	340	340	340	28
29	Sprinkler Repair		2020	5,028		7	359	359	359	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	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37		\$	\$		\$	\$	\$	37	
38								38	
39								39	
40								40	
41								41	
42								42	
43								43	
44								44	
45								45	
46								46	
47								47	
48								48	
49								49	
50								50	
51								51	
52								52	
53								53	
54								54	
55								55	
56								56	
57					1,568		(1,568)	57	
58					15,041		(15,041)	58	
59					13,800		(13,800)	59	
60								60	
61			5,880			141	141	61	
62			590			37	37	62	
63								63	
64								64	
65								65	
66								66	
67								67	
68								68	
69								69	
70			\$ 580,480		\$ 30,409	\$ 29,745	\$ (664)	\$ 256,283	70

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

Facility Name & ID Number **Rock Falls Rehab Hlth Care C**

0053017

Report Period Beginning:

1/1/2020

Ending:

12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 29,542	\$ 4,052	\$ 3,864	\$ (188)	5-10 yrs.	\$ 15,998	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	110,035					110,035	73
74	Home Office Allocation			1,908	1,908			74
75	TOTALS	\$ 139,577	\$ 4,052	\$ 5,772	\$ 1,720		\$ 126,033	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 756,432	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 34,461	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 35,517	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 1,056	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 382,316	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	Independent Living (2005)	\$ 100,861	\$ 4,049	\$ 62,761	86
87	Water Heater	3,537		3,537	87
88	Water Line Repair	7,599		7,599	88
89					89
90					90
91	TOTALS	\$ 111,997	\$ 4,049	\$ 73,897	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 Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	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: \$ 14,786 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Rock Falls Rehab Hlth Care C

0053017

Period Beginning 1/1/2020

Period End 12/31/2020

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$	8,089
Dishwasher		701
Copier		5,248
Home Office Allocation		748
		<u>14,786</u>

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		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	10A(3)	hrs	\$	1,763	\$ 26,446	\$	1,763	\$ 26,446	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		4	54		4	54	2
3	Licensed Recreational Therapist		hrs		2,595			2,595		3
4	Licensed Physical Therapist	10A(3)	hrs			38,929			38,929	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				21,012		21,012	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$	4,362	\$ 65,429	\$ 21,012	4,362	\$ 86,441	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 **Rock Falls Rehab Hlth Care C**

0053017

Report Period Beginning: **1/1/2020**

Ending:

12/31/2020

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2020**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 211,373	\$ 211,373	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 113,864)	561,159	561,159	3
4	Supply Inventory (priced at Cost)	7,395	7,395	4
5	Short-Term Investments			5
6	Prepaid Insurance	24,312	24,312	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 804,239	\$ 804,239	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	47,900	36,375	13
14	Buildings, at Historical Cost	374,625	393,255	14
15	Leasehold Improvements, at Historical Cost	190,841	187,225	15
16	Equipment, at Historical Cost	139,577	139,577	16
17	Accumulated Depreciation (book methods)	(475,409)	(382,316)	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 Independent Living F:		38,100	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 277,534	\$ 412,216	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,081,773	\$ 1,216,455	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 316,198	\$ 316,198	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	35,241	35,241	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	28,344	28,344	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	41,478	41,478	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 421,261	\$ 421,261	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44	<u>Loan Payable-MCAD Adv. Payment</u>	1,050,000	1,050,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,050,000	\$ 1,050,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,471,261	\$ 1,471,261	46
47	TOTAL EQUITY(page 18, line 24)	\$ (389,488)	\$ (254,806)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,081,773	\$ 1,216,455	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,495,888)	1
2	Restatements (describe):		2
3	Adjustments Made After Cost Reports Were Filed	1,149,317	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (346,571)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(42,917)	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)	\$ (42,917)	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)	\$ (389,488)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

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

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

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 1,534,335	1
2	Discounts and Allowances for all Levels	(251,267)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,283,068	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	102,732	6
7	Oxygen	229	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 102,961	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,764	14
15	Telephone, Television and Radio	718	15
16	Rental of Facility Space		16
17	Sale of Drugs	26,044	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	1,800	20
21	Other Medical Services	11,507	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 41,833	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	62	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 62	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	73,476	28
28a	<u>Miscellaneous and COVID Stimulus Revenue</u>	235,607	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 309,083	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 1,737,007	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	433,878	31
32	Health Care	743,410	32
33	General Administration	355,398	33
B. Capital Expense			
34	Ownership	94,719	34
C. Ancillary Expense			
35	Special Cost Centers	76,548	35
36	Provider Participation Fee	75,971	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 1,779,924	40
41	Income before Income Taxes (line 30 minus line 40)**	(42,917)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (42,917)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 604,938	44
45	Private Pay - Net Inpatient Revenue	31,491	45
46	Medicare - Net Inpatient Revenue	302,511	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 938,940	49

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

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

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

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

Facility Name & ID Number Rock Falls Rehab Hlth Care C

0053017

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 65,961	\$ 31.71	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,149	3,210	89,588	27.91	3
4	Licensed Practical Nurses	3,134	3,205	73,359	22.89	4
5	CNAs & Orderlies	7,370	7,458	100,517	13.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,004	2,095	41,932	20.02	9
10	Activity Assistants	511	511	5,793	11.34	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,027	2,027	27,455	13.54	13
14	Head Cook					14
15	Cook Helpers/Assistants	6,378	6,493	67,277	10.36	15
16	Dishwashers					16
17	Maintenance Workers	1,849	1,925	33,771	17.54	17
18	Housekeepers	4,357	4,512	59,141	13.11	18
19	Laundry					19
20	Administrator	2,036	2,080	72,996	35.09	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,852	1,908	27,531	14.43	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Page 20A</u>	4,259	4,306	119,049	27.65	33
34	TOTAL (lines 1 - 33)	41,006	41,810	\$ 784,370 *	\$ 18.76	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant			35
36	Medical Director	Monthly 16,800	L9,C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 2,321	L10, C3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant	50 2,983	L10, C3	42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	50 \$ 22,104		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	331 \$ 14,520	L10,C3	50
51	Licensed Practical Nurses	77 2,198	L10,C3	51
52	Certified Nurse Assistants/Aides	7,130 133,640	L10,C3	52
53	TOTAL (lines 50 - 52)	7,538 \$ 150,358		53

Rock Falls Rehab Hlth Care C

0053017

Period Beginning 1/1/2020

Period End 12/31/2020

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	3,095	3,142	93,147	29.65
Transportation	4	4	42	10.50
Marketing	1,160	1,160	25,860	22.29
TOTAL	4,259	4,306	119,049	

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	
Margarita Cornejo	Administrator	0	\$ 72,996	Workers' Compensation Insurance	\$ 18,887	IDPH License Fee	\$	
				Unemployment Compensation Insurance	7,527	Advertising: Employee Recruitment		
				FICA Taxes	53,992	Health Care Worker Background Check		
				Employee Health Insurance	5,360	(Indicate # of checks performed <u>22</u>)		
				Employee Meals		Patient Background Checks	22 653	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	748	
				Employee Relations	128	Miscellaneous Dues & Subscriptions	500	
				Home Office Allocation	3,507	Home Office Allocation	1,055	
				Administrator Benefits	14,604			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 72,996			Less: Public Relations Expense	(500)	
B. Administrative - Other						Non-allowable advertising	()	
Description			Amount			Yellow page advertising	()	
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 75,500					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 75,500	TOTAL (agree to Schedule V, line 22, col.8)	\$ 104,005	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 2,456	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Comcast	Computer Services		\$ 1,061				Out-of-State Travel	\$
Ability Network	Computer Services		9,168					
							In-State Travel	
				N/A			Seminar Expense	
							Home Office Allocation	7
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 10,229	TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	\$ 7

* Attach copy of IMRF notifications

**See instructions.

Rock Falls Rehab Hlth Care C

0053017

Period Beginning 1/1/2020
Period End 12/31/2020**Schedule 21A****XIX. SUPPORT SCHEDULE****C. Professional Services**

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		10,229

Home Office Allocation

Baker Tilly Virchow Krause LLP	Legal	179
Duane Morris	Legal	250
Lexis Nexis	Legal	5
Livingston, Barger, Brant, Schroeder	Legal	10
Miller, Hall, Triggs	Legal	31
Miscellaneous	Legal	11
SB2	Legal	92
SmithAmundsen LLC	Legal	572
Sorling Northrup	Legal	163
Illinois Secretary of Sate	Legal	116
CliftonLarsonAllen	Accounting	711
Ginoli & Co.	Accounting	819
Ability Network	Computer Services	1,825
Allscripts	Computer Services	288
AOD Matrix Care	Computer Services	3,206
AT&T	Computer Services	3
ATS	Computer Services	175
CCH	Computer Services	10
Charter Communications	Computer Services	16
Citrix Systems	Computer Services	54
Comcast	Computer Services	19
ITSavvy	Computer Services	84
Kemper Technology	Computer Services	417
Miscellaneous	Computer Services	81
Pearl Technology	Computer Services	75
Stratus Networks	Computer Services	331
TR Professional	Computer Services	7
David Budde	Other Prof Fees	7
DJ Howard and Associates	Other Prof Fees	14
Getzler Henrich & Associates	Other Prof Fees	56
LRI Consulting Services	Other Prof Fees	55
McQuellon Consulting	Other Prof Fees	35
Miscellaneous	Other Prof Fees	69
Optimizer	Other Prof Fees	30
Registered Agent Solutions	Other Prof Fees	17
RSM McGladrey	Other Prof Fees	181
SB2	Other Prof Fees	231
Sedgwick CMS	Other Prof Fees	312
Tarver Program Consultants	Other Prof Fees	43

Total (agree to Schedule V, line 19, column 8)	<u>20,829</u>
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**Rock Falls Rehab Hlth Care C
0053017**

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

Schedule 21B

25. Administrative and Staff Transportation

Gas	\$	608
Auto Repairs		2,813
Mileage-Travel		1,007
Home Office Allocation		<u>2,218</u>
		<u><u>6,646</u></u>

Facility Name & ID Number Rock Falls Rehab Hlth Care C# 0053017Report Period Beginning: 1/1/2020Ending: 12/31/2020**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 11,825 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 75,971
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,764
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 209
c. What percent of all travel expense relates to transportation of nurses and patients? 100
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli and Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. No
Attach invoices and a summary of services for all architect and appraisal fees.

Rock Falls
53017
Period Beginning **1/1/2020**
Period End **12/31/2020**

Independent Living Offset

Schedule 23A

Census Days Summary:

	Days	%
Independent Living	2,297	22.84%
Nursing Home	7,761	77.16%
	<u>10,058</u>	<u>100.00%</u>

Expense Offset:	Total	Ind. Liv	Ind. Liv	Basis For	Allocatio	n	Line
	Amount	%	Offset				
Dietary	109,694	22.84%	25,051	Census			1
Food	73,996	22.84%	16,899	Census			2
Housekeeping	81,632	22.84%	18,643	Census			3
Laundry	6,877	22.84%	1,571	Census			4
Utilities	89,913	22.84%	20,534	Census			5
Maintenance	70,056	22.84%	15,999	Census			6
Depreciation (Building)	<u>4,049</u>	100.00%	<u>4,049</u>	Beds			30
Total	<u><u>436,217</u></u>		<u><u>102,746</u></u>				

Note: Computed overhead cost of Independent Living based on census days. Independent Living depreciation expense was calculated based on total number of beds. Independent Living overhead and depreciation costs have been offset on P5A.