FOR BHF USE

LL1

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

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

I. IDPH License ID Number: 0055392

Facility Name: Wheaton Village Nrsg Rhb Ctr

Address: 1325 Manchester Road (Number) Wheaton (City) 60187 (Zip Code)

County: Dupage

Telephone Number: (630) 668-2500 **Fax #** (630) 668-0232

HFS ID Number:

Date of Initial License for Current Owners: 2018

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: Joshua S. Banach **Telephone Number:** (874) 628-8784
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 1/1/20 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) Denise A. Leonard, CPA, Partner
(Firm Name & Address) Plante & Moran, 1111 Superior Ave, Suite 1250 Cleveland, OH 44114
(Telephone) (216) 274-6514 Fax # (248) 233-7349

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 Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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	82	Skilled (SNF)	82	30,012	1
2		Skilled Pediatric (SNF/PED)			2
3	41	Intermediate (ICF)	41	15,006	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	123	TOTALS	123	45,018	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	21,849	1,234	3,921	27,004	8
9	SNF/PED					9
10	ICF	13,332			13,332	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	35,181	1,234	3,921	40,336	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.60%

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)
N/A

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 [X]

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 2018

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2018 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 82 and days of care provided 2,540

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 Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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	338,560	59,859	4,904	403,323		403,323		403,323			1
2	Food Purchase		234,769		234,769		234,769		234,769			2
3	Housekeeping	205,585	48,009		253,594		253,594		253,594			3
4	Laundry	55,056	17,261		72,317		72,317		72,317			4
5	Heat and Other Utilities			179,165	179,165		179,165	(9,629)	169,536			5
6	Maintenance	104,752	85,520	10,680	200,952		200,952	(18,757)	182,195			6
7	Other (specify):*			22,932	22,932		22,932		22,932			7
8	**TOTAL General Services**	703,953	445,418	217,681	1,367,052		1,367,052	(28,386)	1,338,666			8
	B. Health Care and Programs											
9	Medical Director			21,600	21,600		21,600		21,600			9
10	Nursing and Medical Records	2,480,180	227,389	419,417	3,126,986		3,126,986	(46)	3,126,940			10
10a	Therapy	63,275		533,159	596,434		596,434		596,434			10a
11	Activities	92,538	6,630	1,024	100,192		100,192		100,192			11
12	Social Services	335,057	1,604		336,661		336,661		336,661			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,971,050	235,623	975,200	4,181,873		4,181,873	(46)	4,181,827			16
	C. General Administration											
17	Administrative	126,659			126,659		126,659		126,659			17
18	Directors Fees											18
19	Professional Services			734,087	734,087		734,087	(369,545)	364,542			19
20	Dues, Fees, Subscriptions & Promotions			39,866	39,866		39,866	(7,989)	31,877			20
21	Clerical & General Office Expenses	184,660	41,261	34,818	260,739		260,739	(6,383)	254,356			21
22	Employee Benefits & Payroll Taxes			667,807	667,807		667,807		667,807			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,916	1,916		1,916		1,916			24
25	Other Admin. Staff Transportation			6,786	6,786		6,786		6,786			25
26	Insurance-Prop.Liab.Malpractice			176,444	176,444		176,444		176,444			26
27	Other (specify):*			10,313	10,313		10,313	(10,313)				27
28	**TOTAL General Administration**	311,319	41,261	1,672,037	2,024,617		2,024,617	(394,230)	1,630,387			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,986,322	722,302	2,864,918	7,573,542		7,573,542	(422,662)	7,150,880			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 Wheaton Village Nrsg Rhb Ctr #0055392 Report Period Beginning: 1/1/20 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			8,795	8,795		8,795	35,036	43,831			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			28,421	28,421		28,421	12,297	40,718			32
33	Real Estate Taxes			120,403	120,403		120,403	10,963	131,366			33
34	Rent-Facility & Grounds			723,422	723,422		723,422	(716,801)	6,621			34
35	Rent-Equipment & Vehicles			22,048	22,048		22,048		22,048			35
36	Other (specify):*			3,282	3,282		3,282	(3,282)				36
37	**TOTAL Ownership**			906,371	906,371		906,371	(661,787)	244,584			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		4,058	101,721	105,779		105,779		105,779			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			299,247	299,247		299,247		299,247			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		4,058	400,968	405,026		405,026		405,026			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,986,322	726,360	4,172,257	8,884,939		8,884,939	(1,084,449)	7,800,490			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 Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,629)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(22,107)	30		9
10	Interest and Other Investment Income	(4,976)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,035)	36		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	(650)	21		18
19	Entertainment				19
20	Contributions	(500)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(9,813)	27		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	(75,974)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (124,684)		$	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)	(959,765)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (959,765)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,084,449)		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.			$		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

Wheaton Village Nrsg Rhb Ctr

ID# 0055392

Report Period Beginning: 1/1/20

Ending: 12/31/20

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Patient Clothing	$ (46)	10	1
2	Bank Charges	(2,598)	21	2
3	Collection Expense	(863)	21	3
4	Legal Settlement	(5,000)	19	4
5	Wheaton HC Properties- Management Fees	(9,225)	17	5
6	Wheaton HC Properties- Professional Fees	(3,550)	19	6
7	Wheaton HC Properties- Misc Fees & Exp	(705)	21	7
8	Wheaton HC Properties- Amortization	(13,151)	31	8
9	Amortization	(2,247)	36	9
10	PAC Dues	(7,989)	20	10
11	Non-Allowable Expense	(2,703)	21	11
12	Capitalized R&M	(18,757)	06	12
13	Non-Allowable Legal Expense	(9,140)	19	13
14		0		14
15		0		15
16		0		16
17		0		17
18		0		18
19		0		19
20		0		20
21		0		21
22		0		22
23		0		23
24		0		24
25		0		25
26		0		26
27		0		27
28		0		28
29		0		29
30		0		30
31		0		31
32		0		32
33		0		33
34		0		34
35		0		35
36		0		36
37		0		37
38		0		38
39		0		39
40		0		40
41		0		41
42		0		42
43		0		43
44		0		44
45		0		45
46		0		46
47		0		47
48		0		48
49	**Total**	(75,974)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 **Report Period Beginning:** 1/1/20 **Ending:** 12/31/20

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(18,757)	0	0	0	0	0	0	0	0	0	0	(18,757)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(18,757)	0	0	0	0	0	0	0	0	0	0	(18,757)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(46)	0	0	0	0	0	0	0	0	0	0	(46)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(46)	0	0	0	0	0	0	0	0	0	0	(46)	16
	C. General Administration													
17	Administrative	(9,225)	9,225	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(17,690)	3,550	(355,405)	0	0	0	0	0	0	0	0	(369,545)	19
20	Fees, Subscriptions & Promotions	(7,989)	0	0	0	0	0	0	0	0	0	0	(7,989)	20
21	Clerical & General Office Expenses	(6,869)	705	431	0	0	0	0	0	0	0	0	(5,733)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(41,773)	13,480	(354,974)	0	0	0	0	0	0	0	0	(383,267)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(60,576)	13,480	(354,974)	0	0	0	0	0	0	0	0	(402,070)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 Ending: 12/31/20

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(22,107)	57,143	0	0	0	0	0	0	0	0	0	35,036	30
31	Amortization of Pre-Op. & Org.	(13,151)	13,151	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	17,273	0	0	0	0	0	0	0	0	0	17,273	32
33	Real Estate Taxes	0	10,963	0	0	0	0	0	0	0	0	0	10,963	33
34	Rent-Facility & Grounds	0	(723,262)	6,461	0	0	0	0	0	0	0	0	(716,801)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(2,247)	0	0	0	0	0	0	0	0	0	0	(2,247)	36
37	**TOTAL Ownership**	(37,505)	(624,732)	6,461	0	0	0	0	0	0	0	0	(655,776)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(98,081)	(611,252)	(348,513)	0	0	0	0	0	0	0	0	(1,057,846)	45

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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
See Page 6 - Supplemental		See Page 6 - Supplemental		See Page 6 - Supplemental		

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	34	Rent	$ 723,262	Wheaton Healthcare Properties	100.00%	$	$ (723,262)	1
2	V	33	Real Estate Taxes	125,493	Wheaton Healthcare Properties	100.00%	136,456	10,963	2
3	V	32	Interest	149,691	Wheaton Healthcare Properties	100.00%	166,964	17,273	3
4	V	17	Management Fees		Wheaton Healthcare Properties	100.00%	9,225	9,225	4
5	V	19	Legal & Accounting		Wheaton Healthcare Properties	100.00%	3,550	3,550	5
6	V	21	A&G Expenses & Fees		Wheaton Healthcare Properties	100.00%	705	705	6
7	V	30	Depreciation		Wheaton Healthcare Properties	100.00%	57,143	57,143	7
8	V	31	Amortization		Wheaton Healthcare Properties	100.00%	13,151	13,151	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 998,446			$ 387,194	$ * (611,252)	14

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 Ending: 12/31/20

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	Rita Lipshitz	25.00%	Tri-State Village Nursing & Rehab	Lansing, IL	Wheaton HC Prop	Wheaton, IL	Building Co	1
2	David Mashiach	25.00%	Little Village Nursing & Rehab	Chicago, IL	Jade Financial	Chicago, IL	Management Co	2
3	Jake Mashiach	25.00%	Kensington Place Nursing & Rehab	Chicago, IL				3
4	Rhonda Mashiach	25.00%	Sheridan Village Nursing & Rehab	Chicago, IL				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								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 Ending: 12/31/20

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. [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)	
15	V	21	A&G Expenses	$	Jade Financial	100.00%	$ 431	$ 431	15
16	V	19	Professional Fees	355,894	Jade Financial	100.00%	489	(355,405)	16
17	V	34	Rent Expense		Jade Financial	100.00%	6,461	6,461	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								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			$ 355,894			$ 7,381	$ * (348,513)	39

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Yechiel Mashiash	Owner	Administrative	25.00%	See Attached	0.54	1.35%	Salary	$ 2,703	17-1	1
2	Yaacov Mashiash	Owner	Admin/Admission	25.00%	See Attached	4.75	11.89%	Salary	12,860	17-1; 12-1	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 15,563		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 Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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
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										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 Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 [X] NO [ ]

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

Name of Related Organization: Jade Financial Services
Street Address: 2320 S. Lawndale Ave
City / State / Zip Code: Chicago, IL 60623
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	21	A&G Expenses	Resident Days	200,733	5	$ 2,146	$	40,336	$ 431	1
2	19	Professional Fees	Resident Days	200,733	5	2,435		40,336	489	2
3	34	Rent Expense	Resident Days	200,733	5	32,153		40,336	6,461	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					$ 36,734	$		$ 7,381	25

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	CIBC		X	Revolving Note- Building			$	$ 5,246,000			$ 166,964	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Line of Credit		X	Line of Credit							28,421	6
7	Shareholder Loan	X		Working Capital				246,000				7
8												8
9	TOTAL Facility Related						$	$ 5,492,000			$ 195,385	9
	B. Non-Facility Related*											
10	Interest Income		X								(4,976)	10
11	Interest Income- Building		X								(149,691)	11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (154,667)	14
15	TOTALS (line 9+line14)						$	$ 5,492,000			$ 40,718	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None 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.)

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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.**	$ 75,081	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.)		$ 94,247	2
3. Under or (over) accrual (line 2 minus line 1).		$ 19,166	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 102,733	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.)		$ 9,467	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.		$ 131,366	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2015	69,409	8
	2016	69,772	9
	2017	70,568	10
	2018	71,506	11
	2019	108,804	12

2020 Accrual: $108,804 X .94 = $102,733 (Rounded)

	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 Wheaton Village Nrsg Rhb Ctr COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0055392

CONTACT PERSON REGARDING THIS REPORT Joshua S. Banach

TELEPHONE (874) 628-8784 FAX #: ( )

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.	05-17-114-010	Long Term Care Property	$ 97,840.92	$ 97,840.92
2.	05-17-114-011	Long Term Care Property	$ 6,962.94	$ 6,962.94
3.	05-17-114-012	Long Term Care Property	$ 3,999.80	$ 3,999.80
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 108,803.66	$ 108,803.66

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 Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 Ending: 12/31/20

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 33,417 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 2

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).

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.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		2005	$ 828,181	1
2					2
3	TOTALS			$ 828,181	3

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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	123		2005	1972	$ 1,548,078	$	40	$ 38,702	$ 38,702	$ 619,232	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Install Storm Drain Line Under Fnt Lawn To City Tap-Pump/Valve			2019	24,150		20	1,208	1,208	2,415	9
10	Repair to Fire Sprinkler System- Fix Piping- Basement to Attic			2019	5,760		20	288	288	576	10
11	Exterior Steel Double Doors- To Supply Room			2020	4,847		20	242	242	242	11
12	First Floor Flooring- Vinyl Planks			2020	31,075		20	1,554	1,554	1,554	12
13	Painting/Wallpaper-1st Floor Hallway/Dining/Nurses Station			2020	17,985		20	899	899	899	13
14	Bathroom Plumbing Repairs-Pistol, Rob Cable, Drain Lines			2020	8,200		20	410	410	410	14
15	Repairs to Exhaust System-Kitchen to Attic-Bearings/Shaft			2020	2,822		20	141	141	141	15
16	Fire Alarm Panel Replacement (Full Facility Fire Detection)			2020	7,735		20	387	387	387	16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24	Financial Statement Depreciation- Wheaton Village Nursing & Rehab					8,795			(8,795)		24
25	Financial Statement Depreciation- Wheaton HC Property					57,143			(57,143)		25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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			$	$		$	$	$	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
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54									54
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56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	70

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	34

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 12B, Carried Forward		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	34

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 12C, Carried Forward		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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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	TOTAL (lines 1 thru 33)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	34

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 12D, Carried Forward		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	34

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 12E, Carried Forward		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	34

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 12F, Carried Forward		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	34

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 12G, Carried Forward		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	34

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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 12H, Carried Forward		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,650,652	$ 65,938		$ 43,831	$ (22,107)	$ 625,856	34

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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	$	$	$	$	10	$	71
72	Current Year Purchases					10		72
73	Fully Depreciated Assets					10		73
74	See Attached	331,272				10	331,272	74
75	TOTALS	$ 331,272	$	$	$		$ 331,272	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)	$ 2,810,105	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 65,938	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 43,831	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (22,107)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 957,128	85	

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

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

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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. ☐ 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	Allcoated From Jade Financial				6,461			5
6	Storage Unit				160			6
7	TOTAL				$ 6,621 **			7

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: *

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: $ 4,489 Description: $325 Dishmachine; $2,244 Copier/Printer/Other; $1,920 Maintenance (Tools)
(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	Truck	$ 1,463.25	$ 17,559	17
18					18
19					19
20					20
21	TOTAL		$ 1,463.25	$ 17,559	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 & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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

   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	V10A	hrs	$	2,273	$ 170,486	$	2,273	$ 170,486	1
2	Licensed Speech and Language Development Therapist	V10A	hrs		1,870	140,254		1,870	140,254	2
3	Licensed Recreational Therapist	V10A	hrs							3
4	Licensed Physical Therapist	V10A	hrs		2,966	222,419		2,966	222,419	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation	V39	hrs	63,275					63,275	8
9	Pharmacy	V39	# of prescrpts				83,514		83,514	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): LAB/RADIOLOGY	V39					18,282		18,282	12
13	Other (specify): BILLABLE SUPPLIES	V39					671		671	13
14	TOTAL			$ 63,275	7,109	$ 533,159	$ 102,467	7,109	$ 698,901	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 Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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	$ 2,295,831	$ 2,325,259	1
2	Cash-Patient Deposits	103,929	103,929	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,364,522	1,364,522	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	130,663	130,663	6
7	Other Prepaid Expenses	4,296	4,296	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached		179,455	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,899,241	$ 4,108,124	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,464,135	13
14	Buildings, at Historical Cost		1,496,317	14
15	Leasehold Improvements, at Historical Cost	78,057	129,818	15
16	Equipment, at Historical Cost		331,272	16
17	Accumulated Depreciation (book methods)	(9,689)	(1,229,299)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	7,117	93,072	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(48,767)	20
21	Restricted Funds	59,300	59,300	21
22	Other Long-Term Assets (spe See Attached			22
23	Other(specify): See Attached	246,000	5,785,170	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 380,785	$ 8,081,018	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,280,026	$ 12,189,142	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 738,392	$ 738,392	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	171,866	171,866	28
29	Short-Term Notes Payable	246,000	5,492,000	29
30	Accrued Salaries Payable	265,513	265,513	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,854	10,854	31
32	Accrued Real Estate Taxes(Sch.IX-B)	102,733	102,733	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached			36
37	See Attached	1,298,668	1,298,668	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,834,026	$ 8,080,026	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	See Attached	116,302	116,302	43
44	See Attached			44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 116,302	$ 116,302	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,950,328	$ 8,196,328	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,329,698	$ 3,992,814	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,280,026	$ 12,189,142	48

***(See instructions.)**

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 Ending: 12/31/20

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 213,733	1	
2	Restatements (describe):		2	
3	**Prior Year Real Estate Tax Adjustment**	(5,083)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 208,650	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,121,048	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,121,048	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)**	$ 1,329,698	24	*

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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	$ 9,211,436	1
2	Discounts and Allowances for all Levels	(1,496,207)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,715,229	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,326,760	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,326,760	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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	74,870	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	36,439	19
20	Radiology and X-Ray	7,710	20
21	Other Medical Services	10	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 119,029	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4,976	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4,976	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a		839,993	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 839,993	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,005,987	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,367,052	31
32	Health Care	4,181,873	32
33	General Administration	2,024,617	33
	B. Capital Expense		
34	Ownership	906,371	34
	C. Ancillary Expense		
35	Special Cost Centers	105,779	35
36	Provider Participation Fee	299,247	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,884,939	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,121,048	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,121,048	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 6,789,275	44
45	Private Pay - Net Inpatient Revenue	312,691	45
46	Medicare - Net Inpatient Revenue	807,647	46
47	Other-(specify) ALL OTHER SNF/SCF IP REVENUE	231,949	47
48	Other-(specify) C/A ANCILLARY ACCOUNTS	(426,333)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,715,229	49

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

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

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

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

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 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	2,041	2,191	$ 119,129	$ 54.37	1
2	Assistant Director of Nursing	1,217	1,371	54,762	39.94	2
3	Registered Nurses	14,797	15,910	666,915	41.92	3
4	Licensed Practical Nurses	20,866	22,937	843,786	36.79	4
5	CNAs & Orderlies	33,666	35,949	720,803	20.05	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,016	3,297	63,275	19.19	8
9	Activity Director	1,660	1,998	34,022	17.03	9
10	Activity Assistants	4,687	4,997	58,516	11.71	10
11	Social Service Workers	10,986	12,159	335,057	27.56	11
12	Dietician					12
13	Food Service Supervisor	2,887	3,209	89,669	27.94	13
14	Head Cook	16,534	17,931	248,891	13.88	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	4,311	4,972	104,752	21.07	17
18	Housekeepers	13,896	14,717	205,585	13.97	18
19	Laundry	3,889	4,262	55,056	12.92	19
20	Administrator	2,167	2,358	126,659	53.71	20
21	Assistant Administrator					21
22	Other Administrative	9,121	9,845	221,286	22.48	22
23	Office Manager					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	2,029	2,141	38,159	17.82	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	147,770	160,244	$ 3,986,322 *	$ 24.88	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 Fees	$ 4,904	V01-03	35
36	Medical Director	Monthly Fees	21,600	V09-03	36
37	Medical Records Consultant	Monthly Fees	2,864	V10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly Fees	9,184	V10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	1,024	V11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	16	$ 39,576		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	573	$ 41,957	V10-03	50
51	Licensed Practical Nurses	84	8,853	V10-03	51
52	Certified Nurse Assistants/Aides	10,207	353,746	V10-03	52
53	TOTAL (lines 50 - 52)	10,864	$ 404,556		53

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 Ending: 12/31/20

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
David Taylor	Administrator	0.00%	$ 119,956
Yechiel Mashiach	Administrative	25.00%	2,703
Yaacov Mashiach	Administrative	25.00%	4,000
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 126,659

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Propay	Payroll Processing	$ 15,979
Ability Network	Data Processing/Billing	9,261
Matrix Care	Data Processing/Software	36,756
National Data Care Corp	Resident Funds Processing	2,347
IIT/Sourcetech	IT Consulting	606
See Attached	Legal	32,683
Plante Moran	Accounting Services	14,426
Personnel Planners	Umemployment Consulting	354
Terrill Consulting	AR Consulting	47,275
GCHMO	Managed Care Consulting	47,552
Legat Architects	Architecture Services	1,623
See Supplemental Page 21		525,226
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 734,088

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 130,849
Unemployment Compensation Insurance	16,595
FICA Taxes	293,109
Employee Health Insurance	204,626
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	20,227
Holiday Expense	2,401
TOTAL (agree to Schedule V, line 22, col.8)	$ 667,807

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,025
Advertising: Employee Recruitment	10,538
Health Care Worker Background Check	1,618
(Indicate # of checks performed 162)	
Patient Background Checks	
Dues and Subscriptions	12,041
Licenses & Permits	6,655
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 31,877

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,916
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,916

**See instructions.

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 Ending: 12/31/20

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Extended Care Consulting	Consulting Fees/Bookkeepin	$ 168,338
CSC Services	Compliance Consulting	994
Jade Financial	Consulting Fees	355,894
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 525,226

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$
Unemployment Compensation Insurance	
FICA Taxes	
Employee Health Insurance	
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
TOTAL (agree to Schedule V, line 22, col.8)	$

* Attach copy of IMRF notifications

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$

G. Schedule of Travel and Seminar**

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

**See instructions.

Facility Name & ID Number Wheaton Village Nrsg Rhb Ctr # 0055392 Report Period Beginning: 1/1/20 Ending: 12/31/20

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Healthcare Council of IL $15,978**

(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? **10 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **27,529** 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. $ **299,247**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(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? **100Ln14**
d. Have vehicle usage logs been maintained? **N/A**
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.