



Facility Name & ID Number Robings Manor Rehab & Health Care

# 0053504 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	32	Skilled (SNF)	32	11,680	1
2		Skilled Pediatric (SNF/PED)			2
3	43	Intermediate (ICF)	43	15,695	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	75	TOTALS	75	27,375	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,419	2,666	821	4,906	8
9	SNF/PED					9
10	ICF	15,695			15,695	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,114	2,666	821	20,601	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.25%

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 1/1/1977

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

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 25 and days of care provided 800

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Robings Manor Rehab & Health Care # 0053504 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

**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
	<b>A. General Services</b>										
1	Dietary	130,405	12,894		143,299		143,299	1,316	144,615		1
2	Food Purchase		136,487		136,487		136,487	(5,231)	131,256		2
3	Housekeeping	70,881	20,076		90,957		90,957	(1,745)	89,212		3
4	Laundry	55,577	10,719		66,296		66,296	(1,430)	64,866		4
5	Heat and Other Utilities			79,637	79,637		79,637	(1,236)	78,401		5
6	Maintenance	33,290	7,382	19,345	60,017		60,017	916	60,933		6
7	Other (specify):* <u>Home Office Ben. Allocation</u>										7
8	<b>TOTAL General Services</b>	290,153	187,558	98,982	576,693		576,693	(7,410)	569,283		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			14,400	14,400		14,400		14,400		9
10	Nursing and Medical Records	964,871	48,304	7,028	1,020,203		1,020,203	9,683	1,029,886		10
10a	Therapy			211,531	211,531		211,531		211,531		10a
11	Activities	47,168	191		47,359		47,359	(6,333)	41,026		11
12	Social Services	31,292			31,292		31,292		31,292		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <u>Home Office Ben. Allocation</u>										15
16	<b>TOTAL Health Care and Programs</b>	1,043,331	48,495	232,959	1,324,785		1,324,785	3,350	1,328,135		16
	<b>C. General Administration</b>										
17	Administrative			236,600	236,600		236,600	(176,600)	60,000		17
18	Directors Fees										18
19	Professional Services			1,911	1,911		1,911	26,354	28,265		19
20	Dues, Fees, Subscriptions & Promotions			925	925		925	5,092	6,017		20
21	Clerical & General Office Expenses	27,876	2,987	13,411	44,274		44,274	51,219	95,493		21
22	Employee Benefits & Payroll Taxes			129,662	129,662		129,662	22,198	151,860		22
23	Inservice Training & Education							126	126		23
24	Travel and Seminar							3	3		24
25	Other Admin. Staff Transportation			2,243	2,243		2,243	3,809	6,052		25
26	Insurance-Prop.Liab.Malpractice			23,375	23,375		23,375	955	24,330		26
27	Other (specify):* <u>Home Office Ben. Allocation</u>										27
28	<b>TOTAL General Administration</b>	27,876	2,987	408,127	438,990		438,990	(66,844)	372,146		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,361,360	239,040	740,068	2,340,468		2,340,468	(70,904)	2,269,564		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 Robings Manor Rehab & Health Care

#0053504

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			2,597	2,597		2,597	61,835	64,432			30
31	Amortization of Pre-Op. & Org.							7,707	7,707			31
32	Interest							334,762	334,762			32
33	Real Estate Taxes			17,129	17,129		17,129	(532)	16,597			33
34	Rent-Facility & Grounds			302,733	302,733		302,733	(302,733)				34
35	Rent-Equipment & Vehicles			8,933	8,933		8,933	1,100	10,033			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			331,392	331,392		331,392	102,139	433,531			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		11,202		11,202		11,202		11,202			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			161,091	161,091		161,091		161,091			42
43	Other (specify):* <b>Miscellaneous</b>		40	66,822	66,862		66,862	(66,862)				43
44	<b>TOTAL Special Cost Centers</b>		11,242	227,913	239,155		239,155	(66,862)	172,293			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,361,360	250,282	1,299,373	2,911,015		2,911,015	(35,627)	2,875,388			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	(1,767)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,715)	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	(12,654)	30		9
10	Interest and Other Investment Income	(2,431)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(99)	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	(54,565)	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				24
25	Fund Raising, Advertising and Promotional	(169)	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	(51,313)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (131,713)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	96,086	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 96,086		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (35,627)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

**Robings Manor Rehab & Health Care**

ID# 0053504

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (2,235)	43	1
2	X-Rays-Part A	(758)	43	2
3	Independent Living Depreciation Offset	(26,800)	30	3
4	Independent Living Dietary Cost Offset	(3,687)	1	4
5	Independent Living Food Cost Offset	(3,511)	2	5
6	Independent Living Housekeeping Cost Offset	(1,824)	3	6
7	Independent Living Laundry Cost Offset	(1,430)	4	7
8	Independent Living Utilities Cost Offset	(2,049)	5	8
9	Independent Living Maintenance Cost Offset	(1,046)	6	9
10	Independent Living Real Estate Taxes Offset	(910)	33	10
11	Offset of Office Supplies Income	(120)	21	11
12	Offset of Transportation Revenue	(6,333)	11	12
13	Offset of Nursing Supplies Revenue	(289)	10	13
14	Disallowed Special Events	(321)	43	14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(51,313)		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%	\$ 5,003	\$ 5,003	1
2	V	2 Food		Petersen Health Care Management, Inc.	100.00%	47	47	2
3	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	79	79	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	256	256	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,962	1,962	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%	3,462	3,462	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	164,600	Petersen Health Care Management, Inc.	100.00%	60,000	(104,600)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	15,144	15,144	12
13	V							13
14	Total		\$ 164,600			\$ 85,953	\$ * (78,647)	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 <u>Dues, Fees, Subs &amp; Promotions</u>	\$	<u>Petersen Health Care Management, Inc.</u>	100.00%	\$ 3,712	\$	3,712	15
16	V	21 <u>Clerical and General Office</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	51,339		51,339	16
17	V	22 <u>Employee Benefits and Payroll Taxes</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	21,562		21,562	17
18	V	23 <u>Inservice Training &amp; Education</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	126		126	18
19	V	24 <u>Travel and Seminar</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	3		3	19
20	V	25 <u>Other Admin. Staff Transport.</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	3,809		3,809	20
21	V	26 <u>Insurance-Prop./Liab./Malprac.</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	955		955	21
22	V	30 <u>Depreciation</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	12,142		12,142	22
23	V	31 <u>Amortization</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	110		110	23
24	V	32 <u>Interest</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	3,193		3,193	24
25	V	33 <u>Real Estate Taxes</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	378		378	25
26	V	35 <u>Rent-Equipment &amp; Vehicles</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	1,100		1,100	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	<b>Total</b>		\$			\$ 98,429	\$ *	98,429	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Petersen Health Business, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Health Business, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Health Business, LLC	100.00%	0		17
18	V	4 Laundry		Petersen Health Business, LLC	100.00%	557	557	18
19	V	5 Utilities		Petersen Health Business, LLC	100.00%	0		19
20	V	6 Maintenance		Petersen Health Business, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Business, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Health Business, LLC	100.00%	6,510	6,510	22
23	V	15 Mgmt. Allocation of Benefits		Petersen Health Business, LLC	100.00%	0		23
24	V	17 Administrative	72,000	Petersen Health Business, LLC	100.00%	0	(72,000)	24
25	V	19 Professional Services		Petersen Health Business, LLC	100.00%	11,210	11,210	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Business, LLC	100.00%	1,380	1,380	26
27	V	21 Clerical and General Office		Petersen Health Business, LLC	100.00%	0		27
28	V	22 Employee Benefits & Payroll		Petersen Health Business, LLC	100.00%	636	636	28
29	V	23 Inservice Training & Education		Petersen Health Business, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Petersen Health Business, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Petersen Health Business, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Business, LLC	100.00%	0		32
33	V	30 Depreciation		Petersen Health Business, LLC	100.00%	0		33
34	V	31 Amortization		Petersen Health Business, LLC	100.00%	7,597	7,597	34
35	V	32 Interest		Petersen Health Business, LLC	100.00%	41,066	41,066	35
36	V	33 Real Estate Taxes		Petersen Health Business, LLC	100.00%	0		36
37	V	34 Rent-Facility and Grounds		Petersen Health Business, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Business, LLC	100.00%	0		38
39	Total		\$ 72,000			\$ 68,956	\$ * (3,044)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30	Depreciation		Robings Land, LLC	100.00%	\$ 91,578	\$ 91,578	15
16	V	32	Interest		Robings Land, LLC	100.00%	290,503	290,503	16
17	V	34	Rent-Facility and Grounds	302,733	Robings Land, LLC	100.00%		(302,733)	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			\$ 302,733			\$ 382,081	\$ * 79,348	39

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

Facility Name &amp; ID Number

Robings Manor Rehab &amp; Health Care

# 0053504

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## 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 &amp; ID Number

Robings Manor Rehab &amp; Health Care

# 0053504

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## 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 &amp; ID Number

Bloomington Rehabilitation &amp; Health Care Center

# 0047415

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

## 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

Bloomington Rehabilitation & Health Care Center

# 0047415

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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								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 Robings Manor Rehab & Health Care # 0053504 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

## VII. RELATED PARTIES (continued)

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

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

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

# 0053504

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,411,762	75	\$ 342,871	\$ 393,211	20,601	\$ 5,003	1
2	2	Food	Resident Days	1,411,762	75	3,216	0	20,601	47	2
3	3	Housekeeping	Resident Days	1,411,762	75	5,441	2,652	20,601	79	3
4	5	Utilities	Resident Days	1,411,762	75	17,524	0	20,601	256	4
5	6	Maintenance	Resident Days	1,411,762	75	134,460	148,272	20,601	1,962	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	20,601	0	6
7	9	Medical Director	Resident Days	1,411,762	75	0	0	20,601	0	7
8	10	Nursing and Medical Records	Resident Days	1,411,762	75	237,275	1,454,984	20,601	3,462	8
9	10A	Therapy	Resident Days	1,411,762	75	0	0	20,601	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	20,601	0	10
11	17	Administrative	Resident Days	1,411,762	75	4,940,583	5,658,897	20,601	60,000	11
12	19	Professional Services	Resident Days	1,411,762	75	1,037,806	0	20,601	15,144	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,411,762	75	254,355	0	20,601	3,712	13
14	21	Clerical and General Office	Resident Days	1,411,762	75	3,518,216	3,764,024	20,601	51,339	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,411,762	75	1,477,639	0	20,601	21,562	15
16	23	Inservice Training & Education	Resident Days	1,411,762	75	8,601	0	20,601	126	16
17	24	Travel and Seminar	Resident Days	1,411,762	75	174	0	20,601	3	17
18	25	Other Admin. Staff Transport.	Resident Days	1,411,762	75	261,018	0	20,601	3,809	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,411,762	75	65,437	0	20,601	955	19
20	30	Depreciation	Resident Days	1,411,762	75	832,087	0	20,601	12,142	20
21	31	Amortization	Resident Days	1,411,762	75	7,528	0	20,601	110	21
22	32	Interest	Resident Days	1,411,762	75	218,814	0	20,601	3,193	22
23	33	Real Estate Taxes	Resident Days	1,411,762	75	25,901	0	20,601	378	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,411,762	75	75,380	0	20,601	1,100	24
25	TOTALS					\$ 13,464,326	\$ 11,422,040		\$ 184,382	25

Facility Name & ID Number Robings Manor Rehab & Health Care

# 0053504

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

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 Business, 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	150,333	9	\$	\$	20,601	\$	1
2	2	Food	Resident Days	150,333	9			20,601		2
3	3	Housekeeping	Resident Days	150,333	9			20,601		3
4	4	Laundry	Resident Days	150,333	9	4,068		20,601	557	4
5	5	Utilities	Resident Days	150,333	9			20,601		5
6	6	Maintenance	Resident Days	150,333	9			20,601		6
7	7	Mgmt. Allocation of Benefits	Resident Days	150,333	9			20,601		7
8	10	Nursing and Medical Records	Resident Days	150,333	9	47,503		20,601	6,510	8
9	15	Mgmt. Allocation of Benefits	Resident Days	150,333	9			20,601		9
10	17	Administrative	Resident Days	150,333	9			20,601		10
11	19	Professional Services	Resident Days	150,333	9	81,804		20,601	11,210	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	150,333	9	10,073		20,601	1,380	12
13	21	Clerical and General Office	Resident Days	150,333	9			20,601		13
14	22	Employee Benefits & Payroll	Resident Days	150,333	9	4,639		20,601	636	14
15	23	Inservice Training & Education	Resident Days	150,333	9			20,601		15
16	24	Travel and Seminar	Resident Days	150,333	9			20,601		16
17	25	Other Admin. Staff Transport.	Resident Days	150,333	9			20,601		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	150,333	9			20,601		18
19	30	Depreciation	Resident Days	150,333	9			20,601		19
20	31	Amortization	Resident Days	150,333	9	55,441		20,601	7,597	20
21	32	Interest	Resident Days	150,333	9	299,670		20,601	41,066	21
22	33	Real Estate Taxes	Resident Days	150,333	9			20,601		22
23	34	Rent-Facility and Grounds	Resident Days	150,333	9			20,601		23
24	35	Rent-Equipment & Vehicles	Resident Days	150,333	9			20,601		24
25	TOTALS					\$ 503,198	\$		\$ 68,956	25

Facility Name & ID Number

Robings Manor Rehab & Health Care

# 0053504

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

**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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Bank Leumi		X	Mortgage	Varies	1/1/2015	3,325,000	\$ 2,281,699	12/31/24	Variable	\$ 290,503	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>						\$ 3,325,000	\$ 2,281,699			\$ 290,503	9						
<b>B. Non-Facility Related*</b>																		
10												10						
11										Home Office Allocation-PHB	41,066	11						
12										Home Office Allocation-PHCM	3,193	12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 44,259	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 3,325,000	\$ 2,281,699			\$ 334,762	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 2017 report.		\$	<b>17,328</b>	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.)		\$	<b>16,973</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(355)</b>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>17,484</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<b>(910)</b> <b>378</b>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>16,597</b>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<b>16,032</b>	8
	2014	<b>16,411</b>	9
	2015	<b>17,240</b>	10
	2016	<b>16,818</b>	11
	2017	<b>16,973</b>	12

Accrual based on prior year tax bill.

<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.**

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Robings Manor Rehab & Health Care COUNTY Macoupin

FACILITY IDPH LICENSE NUMBER 0053504

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 2017 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 2017.

(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>21-001-047-00</u>	<u>Lot 12, Albro Palmers etal sub div</u>	\$ <u>7,124.12</u>	\$ <u>7,124.12</u>
2. <u>21-001-048-00</u>	<u>N Pt Lot 13 A Palmers etal sub div</u>	\$ <u>8,938.74</u>	\$ <u>8,938.74</u>
3. <u>21-001-049-00</u>	<u>40 Ctr Lot 13 A Palmers etal sub div</u>	\$ <u>910.14</u>	\$ <u>910.14</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>16,973.00</u></u>	\$ <u><u>16,973.00</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        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 a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

**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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 17,072 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

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

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

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

Independent Living Facilities

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

If so, please complete the following:

1. Total Amount Incurred: 95,556 2. Number of Years Over Which it is Being Amortized: 20  
 3. Current Period Amortization: 7,707 4. Dates Incurred: 2013-2014

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	42,108	1977	\$ 25,000	1
2	Facility	18,797	2003	159,891	2
3	TOTALS	60,905		\$ 184,891	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	68	1977	1977	\$ 340,200	\$	25	\$	\$	\$ 340,200	4
5	7	2006	2006	1,319,360		25	35,183	35,183	457,379	5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	1978-1997 Fully Depreciated Assets			174,183					174,183	9
10	Landscaping		1998	4,553		15			4,553	10
11	Remodeling		1998	1,822		20	47	47	1,822	11
12	Siding & windows		1998	39,885		20	1,001	1,001	39,885	12
13	Outdoor sign		1999	1,036		20	48	48	1,036	13
14	Sprinkler heads		1999	2,187		20	115	115	2,187	14
15	Handicapped bathrooms		1999	23,785		20	1,189	1,189	22,485	15
16	Nurse call system		1999	3,648		20	182	182	3,641	16
17	Roof		1999	21,735		20	1,087	1,087	21,650	17
18	Fencing		1999	2,777		20	136	136	2,777	18
19	Windows		1999	1,250		20	54	54	1,250	19
20	Garage & patio		1999	15,560		20			14,782	20
21	Windows		2000	1,233		20	62	62	1,146	21
22	Key system		2000	1,080		20	54	54	999	22
23	Resurface parking lot		2000	1,950		20	98	98	1,812	23
24	Kitchen remodeling		2001	2,152		20	108	108	1,889	24
25	Air compressor		2001	5,900		20	295	295	5,163	25
26	Carpet		2001	1,221		20	61	61	1,068	26
27	New roof - shed		2001	1,320		20	66	66	1,155	27
28	Remodel skilled units		2001	5,897		20	295	295	5,162	28
29	Building upgrades		2002	4,937		20	247	247	4,075	29
30	Nurses station cabinets		2002	2,369		20	118	118	1,948	30
31	Gutters and drains		2003	3,400		20	170	170	2,635	31
32	Hot water heater		2003	1,932		20	97	97	1,502	32
33	Boiler/Hot Water		2004	1,525		20	76	76	1,103	33
34	ADT Smoke detector		2004	6,176		20	309	309	4,480	34
35	Fire Suppression System		2004	1,920		20	96	96	1,392	35
36										36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Landscaping Improvements	2005	11,483		20	574	\$ 574	\$ 7,749	37
38	Architect Fees	2005	7,996		20	400	400	5,400	38
39	Fire System	2006	10,250		25	410	410	5,023	39
40	Generator	2006	5,260		15	351	351	4,387	40
41	Carpeting	2007	590		10			590	41
42	HVAC in Laundry Building	2007	6,900		15	460	460	5,290	42
43	Tile Replacement	2008	11,066		15	738	738	7,749	43
44	Sprinkler Installation on Outside Porch	2009	2,600		15	174	174	1,653	44
45	Dry Pressure Valve Repair	2013	2,861		7	408	408	2,244	45
46	Generator Repair	2013	4,240		7	606	606	3,333	46
47	Sprinkler System Repair	2013	10,199		7	1,458	1,458	8,019	47
48	Hall 200 Remodeling	2014	4,945		15	330	330	1,485	48
49	Flooring for Front Entry Area	2014	6,893		15	460	460	2,070	49
50	Water Heater	2015	4,300		7	614	614	2,149	50
51	Door Alarm System	2015	3,961		7	576	576	2,016	51
52	Door for Hall 200	2016	3,523		7	504	504	1,260	52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64	Land Improvements Booked			1,104			(1,104)		64
65	Building Improvement Booked			90,494			(90,494)		65
66									66
67	2018-Home Office Allocation-Building Improvements		9,690			233	233		67
68	2018-Home Office Allocation-Land Improvements		972			62	62		68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,102,722	\$ 91,598		\$ 49,552	\$ (42,046)	\$ 1,183,776	70

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

Facility Name & ID Number **Robings Manor Rehab & Health Care**

# **0053504**

Report Period Beginning:

**1/1/2018**

Ending:

**12/31/2018**

**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	\$ 29,479	\$ 2,549	\$ 2,948	\$ 399	5-10 yrs.	\$ 17,785	71
72	Current Year Purchases	1,192	28	85	57	7 yrs.	85	72
73	Fully Depreciated Assets	168,519					168,519	73
74	Home Office Allocation			11,847	11,847			74
75	<b>TOTALS</b>	\$ 199,190	\$ 2,577	\$ 14,880	\$ 12,303		\$ 186,389	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	Facility	2011 Ford E350 Van	2011	39,084	\$	\$	\$		\$ 39,084	76
77										77
78										78
79										79
80	<b>TOTALS</b>			\$ 39,084	\$	\$	\$		\$ 39,084	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)	\$ 2,525,887	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 94,175	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 64,432	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (29,743)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,409,249	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-2006	\$ 670,000	\$ 26,800	\$ 338,350	86
87	Independent Living-2007	15,749		15,749	87
88					88
89					89
90					90
91	<b>TOTALS</b>	\$ 685,749	\$ 26,800	\$ 354,099	91

**G. Construction-in-Progress**

	Description	Cost	
92		\$	92
93	N/A		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 Robings Manor Rehab & Health Care

# 0053504

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

**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	<b>TOTAL</b>				\$			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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 10,033 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	<b>TOTAL</b>		\$	\$	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.

**Robings Manor Rehab & Health Care**

**0053504**

**Period Beginning**      1/1/2018

**Period End**            12/31/2018

**Schedule 14A**

**XII. Rental Costs**

**B. Equipment**

**16. Description of rental amount for movable equipment**

Medical Equipment	\$	2,940
Dishwasher		701
Copier		5,292
Home Office Allocation		1,100
		<u>10,033</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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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	\$	6,713	\$ 100,690	\$	6,713	\$ 100,690	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,190	32,850		2,190	32,850	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		5,199	77,991		5,199	77,991	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				11,202		11,202	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): <u>Restorative Aides</u>		2080 hrs.	31,700				2,080	31,700	13
14	TOTAL			\$ 31,700	14,102	\$ 211,531	\$ 11,202	16,182	\$ 254,433	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 **Robings Manor Rehab & Health Care**# **0053504**Report Period Beginning: **1/1/2018**

Ending:

**12/31/2018****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2018**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 3,087,975	\$ 3,087,975	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>61,249</u> )	1,802,712	1,802,712	3
4	Supply Inventory (priced at <u>Cost</u> )	10,964	10,964	4
5	Short-Term Investments			5
6	Prepaid Insurance	15,736	15,736	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employee Education Loans</u>	416	416	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,917,803	\$ 4,917,803	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		184,891	13
14	Buildings, at Historical Cost		1,669,250	14
15	Leasehold Improvements, at Historical Cost	11,784	433,472	15
16	Equipment, at Historical Cost	47,012	238,274	16
17	Accumulated Depreciation (book methods)	(48,218)	(1,409,249)	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 (specify):			22
23	Other(specify): <u>Independent Living Facility</u>		331,650	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 10,578	\$ 1,448,288	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,928,381	\$ 6,366,091	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 471,663	\$ 471,663	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,236	6,236	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	68,004	68,004	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,443	7,443	31
32	Accrued Real Estate Taxes(Sch.IX-B)	17,484	17,484	32
33	Accrued Interest Payable		14,348	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Payroll Withholdings</u>	260,102	260,102	36
37	<u>Accrued Management Fees</u>	540,142	540,142	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,371,074	\$ 1,385,422	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,281,699	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Intercompany Loans</u>	6,949,866	6,949,866	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 6,949,866	\$ 9,231,565	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 8,320,940	\$ 10,616,987	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (3,392,559)	\$ (4,250,896)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,928,381	\$ 6,366,091	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(3,652,934)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>1</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(3,652,933)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>260,374</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>260,374</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(3,392,559)</b>	<b>24</b> *

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

Facility Name &amp; ID Number Robings Manor Rehab &amp; Health Care

# 0053504

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

**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**

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,839,266	1
2	Discounts and Allowances for all Levels	(75,189)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,764,077	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients	28,787	5
6	Therapy	335,402	6
7	Oxygen	411	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 364,600	8
<b>C. Other Operating Revenue</b>			
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	1,767	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	18,880	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	2,717	20
21	Other Medical Services	10,074	21
22	Laundry	101	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 33,539	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,431	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,431	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Transportation Revenue</u>	6,333	28
28a	<u>Miscellaneous Revenue</u>	409	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 6,742	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 3,171,389	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	576,693	31
32	Health Care	1,324,785	32
33	General Administration	438,990	33
<b>B. Capital Expense</b>			
34	Ownership	331,392	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	78,064	35
36	Provider Participation Fee	161,091	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 2,911,015	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	260,374	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 260,374	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,047,372	44
45	Private Pay - Net Inpatient Revenue	508,378	45
46	Medicare - Net Inpatient Revenue	188,855	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	19,472	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 2,764,077	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 Robings Manor Rehab & Health Care

# 0053504

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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	2,924	3,001	\$ 79,871	\$ 26.61	1
2	Assistant Director of Nursing	2,400	2,456	54,219	22.08	2
3	Registered Nurses	7,890	8,050	215,144	26.73	3
4	Licensed Practical Nurses	7,557	7,924	165,105	20.84	4
5	CNAs & Orderlies	29,019	29,724	418,832	14.09	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,936	1,936	31,700	16.37	8
9	Activity Director	2,080	2,080	27,284	13.12	9
10	Activity Assistants					10
11	Social Service Workers	2,080	2,080	31,292	15.04	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	31,321	15.06	13
14	Head Cook					14
15	Cook Helpers/Assistants	10,525	10,793	99,084	9.18	15
16	Dishwashers					16
17	Maintenance Workers	1,961	2,025	33,290	16.44	17
18	Housekeepers	6,864	7,334	70,881	9.66	18
19	Laundry	5,566	5,758	55,577	9.65	19
20	Administrator	2,080	2,080	60,000	28.85	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,080	2,080	27,876	13.40	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>Transportation</u>	1,961	2,018	19,884	9.85	33
34	TOTAL (lines 1 - 33)	89,003	91,419	\$ 1,421,360 *	\$ 15.55	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 14,400	L9,C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 5,189	L10, C3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant	8 423	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)	8 \$ 20,012		49

C. CONTRACT NURSES

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

**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			
Adriana Patrick	Administrator	0	\$ 60,000	Workers' Compensation Insurance	\$ 21,939	IDPH License Fee	\$			
				Unemployment Compensation Insurance	9,051	Advertising: Employee Recruitment				
				FICA Taxes	97,089	Health Care Worker Background Check				
				Employee Health Insurance	1,124	(Indicate # of checks performed <u>12</u> )	368			
				Employee Meals		Patient Background Checks	200			
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	297			
				Employee Relations	130	Miscellaneous Dues & Subscriptions	60			
				Home Office Allocation	22,198	Home Office Allocation	5,092			
				Employee Retirement	329					
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 60,000	TOTAL (agree to Schedule V, line 22, col.8)			\$ 151,860	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 6,017
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description	Amount		
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 236,600				Out-of-State Travel	\$		
							In-State Travel			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 236,600				Seminar Expense			
							Home Office Allocation	3		
C. Professional Services				TOTAL			Entertainment Expense (agree to Sch. V, line 24, col. 8)			
Vendor/Payee	Type		Amount				TOTAL		\$ 3	
AT&T	Computer Services		\$ 800							
Regions Bank	Legal Filing Fees		38							
Ability Network	Computer Services		1,073							
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 1,911							

\* Attach copy of IMRF notifications

\*\*See instructions.

**Robings Manor Rehab & Health Care**

0053504

Period Beginning

1/1/2018

Period End

12/31/2018

**Schedule 21A****XIX. SUPPORT SCHEDULE****C. Professional Services**

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		1,911

**Home Office Allocation**

Duane Morris	Legal	2070
Sedgwick CMS	Legal	183
SB2	Legal	511
Miscellaneous	Legal	152
Christoper P. Ryan	Legal	162
Saul Ewing Arnstein & Lehr	Legal	725
Healthcare Resources International	Legal	109
Winston & Strawn	Legal	1745
Lexis Nexis	Legal	7
Pretzel & Stouffer	Legal	26
Baker Tilly Virchow Krause	Legal	411
Bank Leumi	Legal	3694
CliftonLarsonAllen	Accounting	1059
Ginoli & Co.	Accounting	375
Duane Morris	Accounting	62
Getzler Henrich & Associates	Accounting	813
Kemper Consulting	Accounting	62
Baker Tilly Virchow Krause	Accounting	428
Ginoli & Co.	Accounting	2114
Miscellaneous	Computer Services	119
Change Healthcare	Computer Services	4
TR Professional	Computer Services	11
Matrix Care	Computer Services	1189
Ability Network	Computer Services	1883
Stratus Networks	Computer Services	460
Kemper Technology	Computer Services	528
AT&T	Computer Services	6
Ungerboeck Software	Computer Services	380
CIAN	Computer Services	165
Comcast	Computer Services	41
CCH	Computer Services	16
Charter Communications	Computer Services	28
Allscripts	Computer Services	535
ATS	Computer Services	248
Citrix Systems	Computer Services	87
Optimizer	Other Prof Fees	48
Sedgwick CLMS	Other Prof Fees	167
David Budde	Other Prof Fees	48
Sargent Consulting	Other Prof Fees	132
Alix Partners	Other Prof Fees	499
Getzler Henrich & Associates	Other Prof Fees	68
Getzler Henrich & Associates	Other Prof Fees	4,111
DFH Capital	Other Prof Fees	873

Total (agree to Schedule V, line 19, column 8)		<u>28,265</u>
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**Robings Manor Rehab & Health Care  
0053504**

**Period Beginning**      1/1/2018  
**Period End**            12/31/2018

**Schedule 21B**

**25. Administrative and Staff Transportation**

Gas	\$	1,476
Auto Repairs	\$	125
Travel-Mileage		642
Home Office Allocation		3,809
		<u>6,052</u>

Facility Name & ID Number Robings Manor Rehab & Health Care# 0053504Report Period Beginning: 1/1/2018Ending: 12/31/2018**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IHCA-
- (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. \$ 13,943 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. \$ 161,091  
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. \$ 1,767
- (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. \$ 6,333  
c. What percent of all travel expense relates to transportation of nurses and patients? 100  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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. \$ N/A
- (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

Robings Manor Rehab & Health Care  
 0053504  
 Period Beginning 1/1/2018  
 Period End 12/31/2018

**Independent Living Offset**

**Schedule 23A**

<b>Census Days Summary:</b>	<b>Days</b>	<b>%</b>
Independent Living	544	2.57%
Nursing Home	20,601	97.43%
	<u>21,145</u>	<u>100.00%</u>

<b>Expense Offset:</b>	<b>Total Amount</b>	<b>Ind. Liv %</b>	<b>Ind. Liv Offset</b>	<b>Basis For Allocation</b>	<b>Line</b>
Dietary	143,299	2.57%	3,687	Census	1
Food	136,487	2.57%	3,511	Census	2
Housekeeping	70,881	2.57%	1,824	Census	3
Laundry	55,577	2.57%	1,430	Census	4
Utilities	79,637	2.57%	2,049	Census	5
Maintenance	40,672	2.57%	1,046	Census	6
Depreciation (Building)	26,800	100.00%	26,800	Expense	30
Real Estate Taxes	<u>910</u>	100.00%	<u>910</u>	Taxes	33
<b>Total</b>	<u>554,263</u>		<u>41,257</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.