

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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: 0050914 Facility Name: El Paso Health Care Center Address: 850 East Second St El Paso 61738 Number City Zip Code County: Woodford Telephone Number: (309) 527-2700 Fax #: (309) 527-2725 HFS ID Number: Date of Initial License for Current Owners: 10/20/2004 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. X Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Mike Kocher Telephone Number: (309) 673-3009 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 1/1/2016 to 12/31/2016 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) (Type or Print Name) Mark B. Petersen (Title) Chief Executive Officer Paid Preparer (Signed) (Print Name and Title) (Firm Name & Address) (Telephone) () Fax # () 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
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Facility Name & ID Number El Paso Health Care Center

0050914 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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	<u>123</u>	Skilled (SNF)	<u>123</u>	<u>44,895</u>	<u>1</u>
2		Skilled Pediatric (SNF/PED)			<u>2</u>
3		Intermediate (ICF)			<u>3</u>
4		Intermediate/DD			<u>4</u>
5		Sheltered Care (SC)			<u>5</u>
6		ICF/DD 16 or Less			<u>6</u>
7	<u>123</u>	TOTALS	<u>123</u>	<u>44,895</u>	<u>7</u>

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>37,998</u>	<u>1,194</u>	<u>523</u>	<u>39,715</u>	<u>8</u>
9	SNF/PED					<u>9</u>
10	ICF					<u>10</u>
11	ICF/DD					<u>11</u>
12	SC					<u>12</u>
13	DD 16 OR LESS					<u>13</u>
14	TOTALS	<u>37,998</u>	<u>1,194</u>	<u>523</u>	<u>39,715</u>	<u>14</u>

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.46%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES ☐ NO ☒

I. On what date did you start providing long term care at this location? Date started 10/20/2004

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 10/20/2004 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter number of beds certified 123 and days of care provided 523

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: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number El Paso Health Care Center # 0050914 Report Period Beginning: 1/1/2016 Ending: 12/31/2016
V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	181,177	21,439		202,616		202,616	8,158	210,774			1
2	Food Purchase		262,845		262,845		262,845	(275)	262,570			2
3	Housekeeping	108,385	26,519		134,904		134,904	142	135,046			3
4	Laundry	59,649	16,798		76,447		76,447		76,447			4
5	Heat and Other Utilities			142,324	142,324		142,324	475	142,799			5
6	Maintenance	51,336	12,032	28,732	92,100		92,100	4,454	96,554			6
7	Other (specify):* <u>Home Office Ben. Allocation</u>											7
8	TOTAL General Services	400,547	339,633	171,056	911,236		911,236	12,954	924,190			8
	B. Health Care and Programs											
9	Medical Director			21,750	21,750		21,750		21,750			9
10	Nursing and Medical Records	1,341,238	85,081	10,943	1,437,262		1,437,262	(643)	1,436,619			10
10a	Therapy		164	138,951	139,115		139,115		139,115			10a
11	Activities	126,144		8	126,152		126,152	(22,744)	103,408			11
12	Social Services	110,140			110,140		110,140		110,140			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* <u>Home Office Ben. Allocation</u>											15
16	TOTAL Health Care and Programs	1,577,522	85,245	171,652	1,834,419		1,834,419	(23,387)	1,811,032			16
	C. General Administration											
17	Administrative	11,483		365,700	377,183		377,183	(297,912)	79,271			17
18	Directors Fees											18
19	Professional Services			7,679	7,679		7,679	33,067	40,746			19
20	Dues, Fees, Subscriptions & Promotions			12,611	12,611		12,611	869	13,480			20
21	Clerical & General Office Expenses	59,982	3,229	18,129	81,340		81,340	94,865	176,205			21
22	Employee Benefits & Payroll Taxes			245,791	245,791		245,791	53,178	298,969			22
23	Inservice Training & Education							182	182			23
24	Travel and Seminar							88	88			24
25	Other Admin. Staff Transportation			16,499	16,499		16,499	7,482	23,981			25
26	Insurance-Prop.Liab.Malpractice			40,679	40,679		40,679	1,054	41,733			26
27	Other (specify):* <u>Home Office Ben. Allocation</u>											27
28	TOTAL General Administration	71,465	3,229	707,088	781,782		781,782	(107,127)	674,655			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,049,534	428,107	1,049,796	3,527,437		3,527,437	(117,560)	3,409,877			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			50,100	50,100		50,100	13,386	63,486			30
31	Amortization of Pre-Op. & Org.							19,076	19,076			31
32	Interest			159,502	159,502		159,502	24,646	184,148			32
33	Real Estate Taxes			65,891	65,891		65,891	484	66,375			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			24,906	24,906		24,906	1,711	26,617			35
36	Other (specify):*											36
37	TOTAL Ownership			300,399	300,399		300,399	59,303	359,702			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		13,480		13,480		13,480		13,480			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			305,288	305,288		305,288		305,288			42
43	Other (specify):*	36,868	20	252,269	289,157		289,157	(289,157)				43
44	TOTAL Special Cost Centers	36,868	13,500	557,557	607,925		607,925	(289,157)	318,768			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,086,402	441,607	1,907,752	4,435,761		4,435,761	(347,414)	4,088,347			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.)

	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	(423)	2		4
5	Telephone, TV & Radio in Resident Rooms	(951)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(8,331)	30		9
10	Interest and Other Investment Income	(42)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(16)	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	(8,188)	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	(239,000)	43		24
25	Fund Raising, Advertising and Promotional	(39,509)	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 See Page 5A	(25,360)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (321,820)		\$	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)	(25,594)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (25,594)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (347,414)		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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (810)	43	1
2	X-Rays-Part A	(683)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(238)	21	3
4	Offset Transportation Revenue	(22,744)	11	4
5	Disallowed Special Events		43	5
6	Offset Miscellaneous Nursing Supplies Revenue	(885)	10	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				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(25,360)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number El Paso Health Care Center# 0050914

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	8,158	0	0	0	0	0	0	0	0	0	8,158	1
2	Food Purchase	(423)	148	0	0	0	0	0	0	0	0	0	(275)	2
3	Housekeeping	0	142	0	0	0	0	0	0	0	0	0	142	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	475	0	0	0	0	0	0	0	0	0	475	5
6	Maintenance	0	4,454	0	0	0	0	0	0	0	0	0	4,454	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(423)	13,377	0	0	0	0	0	0	0	0	0	12,954	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	(885)	242	0	0	0	0	0	0	0	0	0	(643)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(22,744)	0	0	0	0	0	0	0	0	0	0	(22,744)	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	(23,629)	242	0	0	0	0	0	0	0	0	0	(23,387)	16
	C. General Administration													
17	Administrative	0	(297,912)	0	0	0	0	0	0	0	0	0	(297,912)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	20,775	0	12,292	0	0	0	0	0	0	0	33,067	19
20	Fees, Subscriptions & Promotions	0	0	869	0	0	0	0	0	0	0	0	869	20
21	Clerical & General Office Expenses	(238)	0	95,103	0	0	0	0	0	0	0	0	94,865	21
22	Employee Benefits & Payroll Taxes	0	0	53,178	0	0	0	0	0	0	0	0	53,178	22
23	Inservice Training & Education	0	0	182	0	0	0	0	0	0	0	0	182	23
24	Travel and Seminar	0	0	88	0	0	0	0	0	0	0	0	88	24
25	Other Admin. Staff Transportation	0	0	7,482	0	0	0	0	0	0	0	0	7,482	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,054	0	0	0	0	0	0	0	0	1,054	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(238)	(277,137)	157,956	12,292	0	0	0	0	0	0	0	(107,127)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(24,290)	(263,518)	157,956	12,292	0	0	0	0	0	0	0	(117,560)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number El Paso Health Care Center # 0050914 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(8,331)	0	21,045	672	0	0	0	0	0	0	0	13,386	30
31	Amortization of Pre-Op. & Org.	0	0	0	19,076	0	0	0	0	0	0	0	19,076	31
32	Interest	(42)	0	618	24,070	0	0	0	0	0	0	0	24,646	32
33	Real Estate Taxes	0	0	484	0	0	0	0	0	0	0	0	484	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	1,711	0	0	0	0	0	0	0	0	1,711	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(8,373)	0	23,858	43,818	0	0	0	0	0	0	0	59,303	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):*	(289,157)	0	0	0	0	0	0	0	0	0	0	(289,157)	43
44	TOTAL Special Cost Centers	(289,157)	0	0	0	0	0	0	0	0	0	0	(289,157)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(321,820)	(263,518)	181,814	56,110	0	0	0	0	0	0	0	(347,414)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
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:	
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)	
1	V	1	Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 8,158	\$ 8,158	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	148	148	2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	142	142	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	475	475	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	4,454	4,454	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%	242	242	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	365,700	Petersen Health Care Management, Inc.	100.00%	67,788	(297,912)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	20,775	20,775	12
13	V								13
14	Total			\$ 365,700			\$ 102,182	\$ * (263,518)	14

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	20	Dues, Fees, Subs & Promotions	\$	Petersen Health Care Management, Inc.	100.00%	\$ 869	\$ 869	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	95,103	95,103	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	53,178	53,178	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	182	182	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	88	88	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	7,482	7,482	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	1,054	1,054	21
22	V	27	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		22
23	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	21,045	21,045	23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	618	618	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	484	484	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,711	1,711	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			\$			\$ 181,814	\$ * 181,814	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 Network, LLC	100.00%	\$ 0	\$	15
16	V	2	Food		Petersen Health Network, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Network, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Network, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Network, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Network, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Network, LLC	100.00%	0		22
23	V	15	Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Health Network, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Health Network, LLC	100.00%	12,292	12,292	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Network, LLC	100.00%	0		26
27	V	21	Clerical and General Office		Petersen Health Network, LLC	100.00%	0		27
28	V	22	Employee Benefits & Payroll		Petersen Health Network, LLC	100.00%	0		28
29	V	23	Inservice Training & Education		Petersen Health Network, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Health Network, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Network, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Network, LLC	100.00%	0		32
33	V	30	Depreciation		Petersen Health Network, LLC	100.00%	672	672	33
34	V	31	Amortization		Petersen Health Network, LLC	100.00%	19,076	19,076	34
35	V	32	Interest		Petersen Health Network, LLC	100.00%	24,070	24,070	35
36	V	33	Real Estate Taxes		Petersen Health Network, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Network, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Network, LLC	100.00%	0		38
39	Total			\$			\$ 56,110	\$ * 56,110	39

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

Facility Name & ID Number

El Paso Health Care Center

0050914

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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 Syste	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Management	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Busin	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Lessor	13
14			Decatur Rehab & Health Care Center	Decatur	Midwest Health Opera	Peoria	Mgmt/Bookkeeping	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	15
16			Eastview Terrace	Sullivan	Petersen Roseville, LL	Roseville	Lessor	16
17			El Paso Health Care Center	El Paso	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Health and W	Peoria	Mgmt/Bookkeeping	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen 24, LLC	Peoria	Hospitality	20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number

El Paso Health Care Center

0050914

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

VII. RELATED PARTIES

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

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

Facility Name & ID Number

El Paso Health Care Center

0050914

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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

El Paso Health Care Center

0050914

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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 El Paso Health Care Center # 0050914 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number El Paso Health Care Center# 0050914

Report Period Beginning:

1/1/2016Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Petersen Health Care, Inc.

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,521,544	75	\$ 312,540	\$ 357,910	39,715	\$ 8,158	1
2	2	Food	Resident Days	1,521,544	75	5,673	0	39,715	148	2
3	3	Housekeeping	Resident Days	1,521,544	75	5,456	2,897	39,715	142	3
4	5	Utilities	Resident Days	1,521,544	75	18,209	0	39,715	475	4
5	6	Maintenance	Resident Days	1,521,544	75	170,632	137,057	39,715	4,454	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	39,715	0	6
7	9	Medical Director	Resident Days	1,521,544	75	0	0	39,715	0	7
8	10	Nursing and Medical Records	Resident Days	1,521,544	75	9,261	1,782,521	39,715	242	8
9	10A	Therapy	Resident Days	1,521,544	75	0	0	39,715	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	39,715	0	10
11	17	Administrative	Resident Days	1,521,544	75	4,899,467	5,473,961	39,715	67,788	11
12	19	Professional Services	Resident Days	1,521,544	75	795,918	0	39,715	20,775	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,521,544	75	33,278	0	39,715	869	13
14	21	Clerical and General Office	Resident Days	1,521,544	75	3,643,535	3,756,135	39,715	95,103	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,521,544	75	2,037,314	0	39,715	53,178	15
16	23	Inservice Training & Education	Resident Days	1,521,544	75	6,986	0	39,715	182	16
17	24	Travel and Seminar	Resident Days	1,521,544	75	3,389	0	39,715	88	17
18	25	Other Admin. Staff Transport.	Resident Days	1,521,544	75	286,637	0	39,715	7,482	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,521,544	75	40,378	0	39,715	1,054	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	39,715	0	20
21	30	Depreciation	Resident Days	1,521,544	75	806,271	0	39,715	21,045	21
22	32	Interest	Resident Days	1,521,544	75	23,686	0	39,715	618	22
23	33	Real Estate Taxes	Resident Days	1,521,544	75	18,560	0	39,715	484	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,521,544	75	65,550	0	39,715	1,711	24
25	TOTALS					\$ 13,182,740	\$ 11,510,481		\$ 283,996	25

Facility Name & ID Number El Paso Health Care Center# 0050914

Report Period Beginning:

1/1/2016Ending: 2/31/2016

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 Network, 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 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	Dietary	Resident Days	251,294	13	\$	\$	39,715	\$	1
2	2	Food	Resident Days	251,294	13			39,715		2
3	3	Housekeeping	Resident Days	251,294	13			39,715		3
4	4	Laundry	Resident Days	251,294	13			39,715		4
5	5	Utilities	Resident Days	251,294	13			39,715		5
6	6	Maintenance	Resident Days	251,294	13			39,715		6
7	7	Mgmt. Allocation of Benefits	Resident Days	251,294	13			39,715		7
8	10	Nursing and Medical Records	Resident Days	251,294	13			39,715		8
9	15	Mgmt. Allocation of Benefits	Resident Days	251,294	13			39,715		9
10	17	Administrative	Resident Days	251,294	13			39,715		10
11	19	Professional Services	Resident Days	251,294	13	77,776		39,715	12,292	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	251,294	13			39,715		12
13	21	Clerical and General Office	Resident Days	251,294	13			39,715		13
14	22	Employee Benefits & Payroll	Resident Days	251,294	13			39,715		14
15	23	Inservice Training & Education	Resident Days	251,294	13			39,715		15
16	24	Travel and Seminar	Resident Days	251,294	13			39,715		16
17	25	Other Admin. Staff Transport.	Resident Days	251,294	13			39,715		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	251,294	13			39,715		18
19	30	Depreciation	Resident Days	251,294	13	4,252		39,715	672	19
20	31	Amortization	Resident Days	251,294	13	120,699		39,715	19,076	20
21	32	Interest	Resident Days	251,294	13	152,300		39,715	24,070	21
22	33	Real Estate Taxes	Resident Days	251,294	13			39,715		22
23	34	Rent-Facility and Grounds	Resident Days	251,294	13			39,715		23
24	35	Rent-Equipment & Vehicles	Resident Days	251,294	13			39,715		24
25	TOTALS					\$ 355,027	\$		\$ 56,110	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Wells Fargo		X	Mortgage	Varies	1/1/15	\$ 4,130,145	\$ 3,085,084	12/31/2025	Varies	\$ 159,502	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 4,130,145	\$ 3,085,084			\$ 159,502	9	
	B. Non-Facility Related*												
10								Interest Income Offset			(42)	10	
11								Home Office Allocation-PHN			24,070	11	
12								Home Office Allocation-PHCM			618	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ 24,646	14	
15	TOTALS (line 9+line14)						\$ 4,130,145	\$ 3,085,084			\$ 184,148	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.)

B. Real Estate Taxes

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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME El Paso Health Care Center COUNTY Woodford

FACILITY IDPH LICENSE NUMBER 0050914

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 2015 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 2015.

(A)	(B)	(C)	(D)
			<u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
			<u>Nursing Home</u>
1. 16-04-301-024	Long-Term Care Facility	\$ 2,612.14	\$ 2,612.14
2. 16-04-302-017	Long-Term Care Facility	\$ 62,234.70	\$ 62,234.70
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 64,846.84	\$ 64,846.84

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 a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 33,000

B. General Construction Type: Exterior Brick & Block

Frame Steel

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).

N/A

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: 561,304

2. Number of Years Over Which it is Being Amortized: 20

3. Current Period Amortization: 30,470

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:

1		2		3		4	
Use		Square Feet		Year Acquired		Cost	
1	Facility	202,500		2004		\$ 50,000	
2							
3	TOTALS	202,500				\$ 50,000	

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	123		2004	1974	\$ 934,850	\$	35	\$ 26,710	\$ 26,710	\$ 298,262
5										
6										
7										
8										
	Improvement Type**									
9	Sidewalks		2006		7,230		15	482	482	5,061
10	Windows		2006		7,500		25	300	300	3,150
11	Generator		2007		17,756		15	1,184	1,184	11,248
12	Office air conditioner repair		2008		3,125		15	208	208	1,768
13	Water Heater		2010		9,172		10	918	918	5,967
14	Air Conditioner		2010		7,150		15	476	476	3,094
15	Fencing		2011		7,048		25	282	282	1,551
16	Chair Rail		2013		3,604		7	514	514	1,799
17	Boiler		2014		9,662		15	644	644	1,610
18	Air Conditoner		2014		6,500		15	433	433	1,083
19	Landscaping		2014		10,246		15	683	683	1,708
20	Landscaping		2015		11,928		7	1,704	1,704	2,556
21	Air Conditioner		2015		5,829		15	390	390	585
22	Rooftop A/C/Furnace Combo		2016		16,620		15	554	554	554
23										
24										
25										
26										
27										
28										
29										
30	Land Improvements Booked					281			(281)	
31	Building Booked					37,457			(37,457)	
32	Building Improvement Booked					7,136			(7,136)	
33										
34	2016-Home Office Allocation-Building Improvements				17,534			421	421	
35	2016-Home Office Allocation-Land Improvements				1,613			105	105	
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 El Paso Health Care Center

0050914

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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
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51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,077,367	\$ 44,874		\$ 36,008	\$ (8,866)	\$ 339,996	70

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

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	\$60,140	\$4,817	\$6,014	\$1,197	5-10 yrs.	\$38,023	71
72	Current Year Purchases	3,816	409	273	(136)	7 yrs.	273	72
73	Fully Depreciated Assets	273,582					273,582	73
74	Home Office Allocation			21,191	21,191			74
75	TOTALS	\$337,538	\$5,226	\$27,478	\$22,252		\$311,878	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	2	
	Reference	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)	\$1,464,905	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$50,100	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$63,486	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$13,386	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$651,874	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	N/A				88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94	N/A		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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____
- If NO, see instructions. ☐ YES ☐ NO

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

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____*

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

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO
16. Rental Amount for movable equipment: \$ 14,139 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	Facility	2006 Ford E250	\$ 572	\$ 2,614	17
18	Facility	2012 Ford E250	822	9,864	18
19					19
20					20
21	TOTAL		\$ #####	\$ 12,478	21

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.	<u>/2017</u>	\$ _____
13.	<u>/2018</u>	\$ _____
14.	<u>/2019</u>	\$ _____

* 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.

El Paso Health Care Center
0050914
Period Beginning 1/1/2016
Period End 12/31/2016

Schedule 14A

XII. Rental Costs
 B. Equipment
 16. Description of rental amount for movable equipment

Medical Equipment	\$	8,941
Dishwasher		826
Copier		2,661
Home Office Allocation		<u>1,711</u>
		<u><u>14,139</u></u>

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

☒ 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	10A(2), 10A(3)	hrs	\$	2,561	\$ 38,413	\$ 24	2,561	\$ 38,437	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,442	36,631		2,442	36,631	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		4,260	63,907	140	4,260	64,047	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				13,480		13,480	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	9,263	\$ 138,951	\$ 13,644	9,263	\$ 152,595	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.

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	\$ 2,429,786	\$ 2,429,786	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 20,009)	1,807,655	1,807,655	3
4	Supply Inventory (priced at Cost)	15,035	15,035	4
5	Short-Term Investments			5
6	Prepaid Insurance	37,071	37,071	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Prepaid Expenses</u>	44,482	44,482	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,334,029	\$ 4,334,029	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	64,278	50,000	13
14	Buildings, at Historical Cost	934,850	952,384	14
15	Leasehold Improvements, at Historical Cost	109,092	124,983	15
16	Equipment, at Historical Cost	337,538	337,538	16
17	Accumulated Depreciation (book methods)	(826,133)	(651,874)	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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 619,625	\$ 813,031	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,953,654	\$ 5,147,060	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 503,788	\$ 503,788	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	102,004	102,004	30
31	Accrued Taxes Payable (excluding real estate taxes)	35,986	35,986	31
32	Accrued Real Estate Taxes(Sch.IX-B)	66,792	66,792	32
33	Accrued Interest Payable	13,600	13,600	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	30,318	30,318	36
37	<u>Accrued Management Fees</u>	29,693	29,693	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 782,181	\$ 782,181	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,085,084	3,085,084	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,085,084	\$ 3,085,084	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,867,265	\$ 3,867,265	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,086,389	\$ 1,279,795	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,953,654	\$ 5,147,060	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (112,359)	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (112,360)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,198,749	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)	\$ 1,198,749	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)	\$ 1,086,389	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number El Paso Health Care Center

0050914

Report Period Beginning: 1/1/2016

Ending: 12/31/2016

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	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,448,958	1
2	Discounts and Allowances for all Levels	(87,353)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,361,605	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	222,743	6
7	Oxygen	11	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 222,754	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	423	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	22,120	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	1,544	20
21	Other Medical Services	2,155	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 26,242	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	42	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 42	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	22,744	28
28a	<u>Miscellaneous Revenue</u>	1,123	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 23,867	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,634,510	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	911,236	31
32	Health Care	1,834,419	32
33	General Administration	781,782	33
	B. Capital Expense		
34	Ownership	300,399	34
	C. Ancillary Expense		
35	Special Cost Centers	302,637	35
36	Provider Participation Fee	305,288	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,435,761	40
41	Income before Income Taxes (line 30 minus line 40)**	1,198,749	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,198,749	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 4,989,314	44
45	Private Pay - Net Inpatient Revenue	302,744	45
46	Medicare - Net Inpatient Revenue	69,547	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,361,605	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.

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	3,338	3,498	\$ 76,703	\$ 21.93	1
2	Assistant Director of Nursing	2,346	2,492	45,799	18.38	2
3	Registered Nurses	6,422	6,462	197,349	30.54	3
4	Licensed Practical Nurses	15,845	16,172	381,686	23.60	4
5	CNAs & Orderlies	40,918	41,935	582,593	13.89	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,754	1,810	16,963	9.37	9
10	Activity Assistants	8,493	8,568	72,854	8.50	10
11	Social Service Workers	8,884	9,086	110,140	12.12	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	35,224	16.93	13
14	Head Cook					14
15	Cook Helpers/Assistants	17,315	17,797	145,953	8.20	15
16	Dishwashers					16
17	Maintenance Workers	3,873	4,060	51,336	12.64	17
18	Housekeepers	11,484	11,724	108,385	9.24	18
19	Laundry	6,860	7,092	59,649	8.41	19
20	Administrator	2,080	2,080	67,788	32.59	20
21	Assistant Administrator	520	520	11,483	22.08	21
22	Other Administrative					22
23	Office Manager	3,642	3,884	59,982	15.44	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) See PG20A	6,053	6,213	130,303	20.97	33
34	TOTAL (lines 1 - 33)	141,907	145,473	\$ 2,154,190 *	\$ 14.81	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	21,750	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,745	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	4	231	L10A, 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)	4	\$ 30,726		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

El Paso Health Care Center
0050914
Period Beginning 1/1/2016
Period End 12/31/2016

Schedule 20A

XVIII. Staffing and Salary Costs

			Reporting Period	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	2,041	2,041	57,108	27.98
Transportation	1,932	2,092	36,327	17.36
Marketing	2,080	2,080	36,868	17.73
TOTAL	6,053	6,213	130,303	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Michelle Pollard	Administrator	0	\$ 47,788
Trisha Harris	Administrator	0	31,483
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 79,271
B. Administrative - Other			
Description			Amount
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 365,700
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 365,700
C. Professional Services			
Vendor/Payee	Type		Amount
E-Health Data Solutions	Computer Services		\$ 3,200
Fairpoint Communications	Computer Services		41
Mediacom	Computer Services		1,648
Ability Network	Computer Services		102
McLean Co Circuit Clerk	Legal Fees		158
Woodford Co Circuit Clerk	Legal Fees		92
Strong Law Office	Legal Fees		20
CEFCU	Legal Fees		16
Livingston, Barger, & Schroeder	Legal Fees		2,402
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 7,679
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 45,018
Unemployment Compensation Insurance			40,172
FICA Taxes			153,197
Employee Health Insurance			4,714
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Relations			2,011
Employee Retirement			679
Home Office Allocation			53,178
TOTAL (agree to Schedule V, line 22, col.8)			\$ 298,969
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
N/A			
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$
Advertising: Employee Recruitment			1,720
Health Care Worker Background Check (Indicate # of checks performed 99)			1,484
Patient Background Checks 99			1,484
Miscellaneous Licenses & Permits			1,054
Miscellaneous Dues & Subscriptions			6,870
Home Office Allocation			869
Less: Public Relations Expense ()			
Non-allowable advertising ()			
Yellow page advertising ()			
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 13,480
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			
Home Office Allocation			88
Entertainment Expense ()			
TOTAL (agree to Sch. V, line 24, col. 8)			\$ 88

*** Attach copy of IMRF notifications**

****See instructions.**

El Paso Health Care Center
0050914
Period Beginning
Period End

1/1/2016
12/31/2016

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		7,679
Home Office Allocation		
Lucie, Scalf, and Bougher	Legal	93
Miscellaneous	Legal	32
Miller Hall and Triggs	Legal	160
Healthcare Resources International	Legal	1,922
Hunziker Law	Legal	191
Lexis Nexis	Legal	16
Wells Fargo	Legal	881
CliftonLarson Allen	Accountants	833
Ginoli & Co.	Accountants	10,711
Wells Fargo	Accountants	2,296
Miscellaneous	Computer Services	106
Change Healthcare	Computer Services	16
PTC Select	Computer Services	9
Advanced Answers on Demand	Computer Services	7,314
Stratus Networks	Computer Services	744
Kemper Technology	Computer Services	490
AT&T	Computer Services	11
Ability Network	Computer Services	3,118
CIAN	Computer Services	372
Comcast	Computer Services	61
CCH	Computer Services	25
Charter Communications	Computer Services	72
Allscripts	Computer Services	1,087
ATS	Computer Services	491
Allpayer Exchange	Computer Services	25
Optimizer	Other Prof Fees	75
Ankura	Other Prof Fees	568
David Budde	Other Prof Fees	65
Bruner, Cooper, Zuck	Other Prof Fees	165
Marotta, Gund, Budd, Dzerda	Other Prof Fees	1,022
Professional Software and Services	Other Prof Fees	41
Hughes Valuation Services	Other Prof Fees	51
Alan Litwiller	Other Prof Fees	4

Total (agree to Schedule V, line 19, column 8)	<u><u>40,746</u></u>
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XX. GENERAL INFORMATION:

- | | |
|--|---|
| <p>(1) Are nursing employees (RN,LPN,NA) represented by a union? <u>No</u></p> <p>(2) Are there any dues to nursing home associations included on the cost report? <u>Yes</u>
If YES, give association name and amount. <u>ICHA \$6870</u></p> <p>(3) Did the nursing home make political contributions or payments to a political action organization? <u>No</u> If YES, have these costs been properly adjusted out of the cost report? <u>N/A</u></p> <p>(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? <u>N/A</u></p> <p>(5) Have you properly capitalized all major repairs and equipment purchases? <u>Yes</u>
What was the average life used for new equipment added during this period? <u>7 yrs.</u></p> <p>(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>12,800</u> Line <u>10</u></p> <p>(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation.</p> <p>(8) Are you presently operating under a sale and leaseback arrangement? <u>No</u>
If YES, give effective date of lease. <u>N/A</u></p> <p>(9) Are you presently operating under a sublease agreement? YES <u>X</u> NO</p> <p>(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
_____</p> <p>(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ <u>305,288</u>
This amount is to be recorded on line 42 of Schedule V.</p> <p>(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? <u>No</u> If YES, attach an explanation of the allocation.</p> | <p>(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? <u>Yes</u></p> <p>(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? <u>No</u> 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.</p> <p>(15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ <u>0</u> Has any meal income been offset against related costs? <u>Yes</u> Indicate the amount. \$ <u>423</u></p> <p>(16) Travel and Transportation
a. Are there costs included for out-of-state travel? <u>No</u>
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? <u>Yes</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ <u>22,744</u>
c. What percent of all travel expense relates to transportation of nurses and patients? <u>100</u>
d. Have vehicle usage logs been maintained? <u>Adequate records have been maintained.</u>
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u>
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>Yes</u>
g. Does the facility transport residents to and from day training? <u>No</u>
Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>N/A</u></p> <p>(17) Has an audit been performed by an independent certified public accounting firm? <u>Yes</u>
Firm Name: <u>Ginoli and Company</u></p> <p>(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? <u>Yes</u></p> <p>(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. <u>N/A</u>
Attach invoices and a summary of services for all architect and appraisal fees</p> |
|--|---|

RECONCILIATION REPORT			El Paso Health Care Cer		10:00 AM	7/7/2017							
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-347,414	equal to	-347,414	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	184,148	equal to	184,148	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	66,375	equal to	66,375	0	FAILED	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	30,470	equal to	19,076	11,394	FAILED	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	63,486	equal to	63,486	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	26,617	equal to	26,617	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	139,115	equal to	139,115	0	O.K.	Pg16 Z12+Z14..	N/A,B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	13,644	equal to	13,644	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	911,236	equal to	911,236	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,834,419	equal to	1,834,419	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	781,782	equal to	781,782	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	300,399	equal to	300,399	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	302,637	equal to	302,637	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..,H24+I	N/A	38to41+43	4
Income Stat. Prov. Partic.	305,288	equal to	305,288	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,341,238	equal to	1,341,238	0	O.K.	Pg20 K11..,K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	126,144	equal to	126,144	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	110,140	equal to	110,140	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	181,177	equal to	181,177	0	O.K.	Pg20 K22..,K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	51,336	equal to	51,336	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	108,385	equal to	108,385	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	59,649	equal to	59,649	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	79,271	equal to	79,271	0	O.K.	Pg20 K30..,K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	59,982	equal to	59,982	0	O.K.	Pg20 K33..,K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	2,154,190	equal to	2,086,402	67,788	FAILED	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to		#VALUE!	#VALUE!	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	21,750	< or = to	21,750	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	8,976	< or = to	10,943	-1,967	O.K.	Pg20 X14..,X16+	B. & C.	7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	8	-8	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to		0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	79,271	equal to	79,271	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	365,700	equal to	365,700	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	7,679	equal to	7,679	0	FAILED	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	298,969	equal to	298,969	0	FAILED	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	13,480	equal to	13,480	0	FAILED	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	88	equal to	88	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	305,288	equal to	305,288	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..,U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	523	equal to	523	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-25,594	equal to	-25,594	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4I	B.	14	8
Total loan balance	3,085,084	equal to	3,085,084	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	66,792	equal to	66,792	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	50,000	equal to	50,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,077,367	equal to	1,077,367	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	337,538	equal to	337,538	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	651,874	equal to	651,874	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,086,389	equal to	1,086,389	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	1,198,749	equal to	1,198,749	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..,I	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	4,953,654	equal to	4,953,654	0	O.K.	Pg17:H41	N/A	25	1	Pg17 S41	N/A	48	1

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	181,177	21,439	0	202,616	0	202,616	8,158	210,774
2. Food Purchase	0	262,845	0	262,845	0	262,845	-275	262,570
3. Housekeeping	108,385	26,519	0	134,904	0	134,904	142	135,046
4. Laundry	59,649	16,798	0	76,447	0	76,447	0	76,447
5. Heat and Other Utilities	0	0	142,324	142,324	0	142,324	475	142,799
6. Maintenance	51,336	12,032	28,732	92,100	0	92,100	4,454	96,554
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	400,547	339,633	171,056	911,236	0	911,236	12,954	924,190
9. Medical Director	0	0	21,750	21,750	0	21,750	0	21,750
10. Nursing & Medical Records	1,341,238	85,081	10,943	1,437,262	0	1,437,262	-643	#####
10a. Therapy	0	164	138,951	139,115	0	139,115	0	139,115
11. Activities	126,144	0	8	126,152	0	126,152	-22,744	103,408
12. Social Services	110,140	0	0	110,140	0	110,140	0	110,140
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,577,522	85,245	171,652	1,834,419	0	1,834,419	-23,387	#####
17. Administrative	11,483	0	365,700	377,183	0	377,183	-297,912	79,271
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	7,679	7,679	0	7,679	33,067	40,746
20. Fees, Subscriptions & Promotion	0	0	12,611	12,611	0	12,611	869	13,480
21. Clerical & General Office	59,982	3,229	18,129	81,340	0	81,340	94,865	176,205
22. Employee Benefits & Payroll	0	0	245,791	245,791	0	245,791	53,178	298,969
23. Inservice Training & Education	0	0	0	0	0	0	182	182
24. Travel and Seminar	0	0	0	0	0	0	88	88
25. Other Admin. Staff Trans	0	0	16,499	16,499	0	16,499	7,482	23,981
26. Insurance-Prop.Liab.Malpractice	0	0	40,679	40,679	0	40,679	1,054	41,733
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	71,465	3,229	707,088	781,782	0	781,782	-107,127	674,655
29. Total General Administrative	2,049,534	428,107	1,049,796	3,527,437	0	3,527,437	-117,560	#####
30. Depreciation	0	0	50,100	50,100	0	50,100	13,386	63,486
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	19,076	19,076
32. Interest	0	0	159,502	159,502	0	159,502	24,646	184,148
33. Real Estate	0	0	65,891	65,891	0	65,891	484	66,375
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	24,906	24,906	0	24,906	1,711	26,617
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	300,399	300,399	0	300,399	59,303	359,702
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	13,480	0	13,480	0	13,480	0	13,480
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	305,288	305,288	0	305,288	0	305,288
43. Other (specify):*	36,868	20	252,269	289,157	0	289,157	-289,157	0
44. Total Special Cost Ce	36,868	13,500	557,557	607,925	0	607,925	-289,157	318,768
45. Grand Total	2,086,402	441,607	1,907,752	4,435,761	0	4,435,761	-347,414	#####

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	2,429,786	2,429,786
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,807,655	1,807,655
4. Supply Inventory	15,035	15,035
5. Short-Term Investments	0	0
6. Prepaid Insurance	37,071	37,071
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	44,482	44,482
10. Total current assets	4,334,029	4,334,029
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	64,278	50,000
14. Buildings, at Historical Cost	934,850	952,384
15. Leasehold Improvements, Historical Cost	109,092	124,983
16. Equipment, at Historical Cost	337,538	337,538
17. Accumulated Depreciation (book methods)	-826,133	-651,874
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	619,625	813,031
25. Total Assets	4,953,654	5,147,060
CURRENT LIABILITIES		
26. Accounts Payable	503,788	503,788
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	102,004	102,004
31. Accrued Taxes Payable	35,986	35,986
32. Accrued Real Estate Taxes	66,792	66,792
33. Accrued Interest Payable	13,600	13,600
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	30,318	30,318
37. Other Current Liabilities (specify):	29,693	29,693
38. Total Current Liabilities	782,181	782,181
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	3,085,084	3,085,084
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	3,085,084	3,085,084
46.Total Liabilities	3,867,265	3,867,265
47.Total Equity	1,086,389	1,279,795
48.Total Liabilities and Equity	4,953,654	5,147,060

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	5,448,958
2. Discounts and Allowances for all Levels	-87,353
Subtotal - Inpatient Care	5,361,605
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	222,743
7. Oxygen	11
Subtotal - Ancillary Revenue	222,754
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	423
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	22,120
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	1,544
21. Other Medical Services	2,155
22. Laundry	0
Subtotal - Other Operating Revenue	26,242
24. Contributions	0
25. Interest and Other Investments Income	42
Subtotal - Non-Operating Revenue	42
27. Other Revenue (specify):	22,744
28. Other Revenue (specify):	1,123
Subtotal - Other Revenue	23,867
30. Total Revenue	5,634,510
31. General Services	960,037
32. Health Care	1,806,202
33. General Administration	738,476
34. Ownership	291,350
35. Special Cost Centers	102,818
35. Provider Participation Fee	313,228
37. Other	0
40. Total Expenses	4,212,111
41. Income Before Income Taxes	1,422,399
42. Income Taxes	0
43. Net Income or Loss for the Year	1,422,399