

		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: 0052258

Facility Name: Toulon Rehab & Hlth Care Ctr

Address: Hwy 17 East Box 249 Toulon 61483
Number City Zip Code

County: Stark

Telephone Number: (309) 286-2631 Fax # (309) 286-4851

HFS ID Number:

Date of Initial License for Current Owners: 1/1/2005

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) 689-5850
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

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

0052258 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>82</u>	Skilled (SNF)	<u>82</u>	<u>29,930</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>54</u>	Intermediate (ICF)	<u>54</u>	<u>19,710</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>136</u>	TOTALS	<u>136</u>	<u>49,640</u>	7

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>9,774</u>	<u>3,032</u>	<u>12,806</u>	8
9	SNF/PED					9
10	ICF	<u>17,685</u>			<u>17,685</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>17,685</u>	<u>9,774</u>	<u>3,032</u>	<u>30,491</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.42%

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 1/1/2005

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 1/1/2005 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number of beds certified 82 and days of care provided 1,348

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL ☒ 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 Toulon Rehab & Hlth Care Ctr # 0052258 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	200,615	20,198		220,813		220,813	6,263	227,076			1
2	Food Purchase		198,045		198,045		198,045	(3,726)	194,319			2
3	Housekeeping	133,286	33,162		166,448		166,448	109	166,557			3
4	Laundry	80,464	12,514		92,978		92,978		92,978			4
5	Heat and Other Utilities			92,055	92,055		92,055	365	92,420			5
6	Maintenance	60,200	15,004	29,501	104,705		104,705	7,681	112,386			6
7	Other (specify):* Home Office Ben. Allocation											7
8	TOTAL General Services	474,565	278,923	121,556	875,044		875,044	10,692	885,736			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	1,487,668	105,128	9,739	1,602,535		1,602,535	166	1,602,701			10
10a	Therapy			253,944	253,944		253,944		253,944			10a
11	Activities	78,309		342	78,651		78,651	(10,887)	67,764			11
12	Social Services	33,339			33,339		33,339		33,339			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	TOTAL Health Care and Programs	1,599,316	105,128	276,025	1,980,469		1,980,469	(10,721)	1,969,748			16
	C. General Administration											
17	Administrative			360,800	360,800		360,800	(264,800)	96,000			17
18	Directors Fees											18
19	Professional Services			3,679	3,679		3,679	40,960	44,639			19
20	Dues, Fees, Subscriptions & Promotions			5,139	5,139		5,139	342	5,481			20
21	Clerical & General Office Expenses	28,921	5,436	18,954	53,311		53,311	72,920	126,231			21
22	Employee Benefits & Payroll Taxes			269,344	269,344		269,344	41,697	311,041			22
23	Inservice Training & Education							140	140			23
24	Travel and Seminar							68	68			24
25	Other Admin. Staff Transportation			14,041	14,041		14,041	5,744	19,785			25
26	Insurance-Prop.Liab.Malpractice			4,166	4,166		4,166	71,649	75,815			26
27	Other (specify):* Home Office Ben. Allocation											27
28	TOTAL General Administration	28,921	5,436	676,123	710,480		710,480	(31,280)	679,200			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,102,802	389,487	1,073,704	3,565,993		3,565,993	(31,309)	3,534,684			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			4,762	4,762		4,762	195,678	200,440			30
31	Amortization of Pre-Op. & Org.							7,565	7,565			31
32	Interest							209,566	209,566			32
33	Real Estate Taxes							130,156	130,156			33
34	Rent-Facility & Grounds			595,110	595,110		595,110	(595,110)				34
35	Rent-Equipment & Vehicles			13,546	13,546		13,546	1,314	14,860			35
36	Other (specify):*											36
37	TOTAL Ownership			613,418	613,418		613,418	(50,831)	562,587			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		83,414		83,414		83,414		83,414			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			249,134	249,134		249,134		249,134			42
43	Other (specify):*	24,949	975	103,028	128,952		128,952	(128,952)				43
44	TOTAL Special Cost Centers	24,949	84,389	352,162	461,500		461,500	(128,952)	332,548			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,127,751	473,876	2,039,284	4,640,911		4,640,911	(211,092)	4,429,819			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	(3,840)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,065)	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	5,669	30		9
10	Interest and Other Investment Income	(873)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(239)	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	(31,684)	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	(61,400)	43		24
25	Fund Raising, Advertising and Promotional	(28,159)	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	(17,732)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (139,323)		\$	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)	(71,769)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (71,769)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (211,092)		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	\$ (2,947)	43	1
2	X-Rays-Part A	(2,536)	43	2
3	Disallowed Special Events	650	43	3
4	Resident Flower	(100)	43	4
5	Offset Miscellaneous Office Supplies Revenue	(95)	21	5
6	Offset Transportation Revenue	(10,887)	11	6
7	Pet Expense	(1,472)	43	7
8	Offset Chamber of Commerce Dues	(325)	20	8
9	Offset Miscellaneous Nursing Supplies Revenue	(20)	10	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	(17,732)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr# 0052258

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	6,263	0	0	0	0	0	0	0	0	0	6,263	1
2	Food Purchase	(3,840)	114	0	0	0	0	0	0	0	0	0	(3,726)	2
3	Housekeeping	0	109	0	0	0	0	0	0	0	0	0	109	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	365	0	0	0	0	0	0	0	0	0	365	5
6	Maintenance	0	3,419	0	0	4,262	0	0	0	0	0	0	7,681	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(3,840)	10,270	0	0	4,262	0	0	0	0	0	0	10,692	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	(20)	186	0	0	0	0	0	0	0	0	0	166	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(10,887)	0	0	0	0	0	0	0	0	0	0	(10,887)	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	(10,907)	186	0	0	0	0	0	0	0	0	0	(10,721)	16
	C. General Administration													
17	Administrative	0	(264,800)	0	0	0	0	0	0	0	0	0	(264,800)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	15,950	0	19,100	5,910	0	0	0	0	0	0	40,960	19
20	Fees, Subscriptions & Promotions	(325)	0	667	0	0	0	0	0	0	0	0	342	20
21	Clerical & General Office Expenses	(95)	0	73,015	0	0	0	0	0	0	0	0	72,920	21
22	Employee Benefits & Payroll Taxes	0	0	40,827	870	0	0	0	0	0	0	0	41,697	22
23	Inservice Training & Education	0	0	140	0	0	0	0	0	0	0	0	140	23
24	Travel and Seminar	0	0	68	0	0	0	0	0	0	0	0	68	24
25	Other Admin. Staff Transportation	0	0	5,744	0	0	0	0	0	0	0	0	5,744	25
26	Insurance-Prop.Liab.Malpractice	0	0	809	0	70,840	0	0	0	0	0	0	71,649	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(420)	(248,850)	121,270	19,970	76,750	0	0	0	0	0	0	(31,280)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(15,167)	(238,394)	121,270	19,970	81,012	0	0	0	0	0	0	(31,309)	29

Summary B

12/31/2016

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS	
	D. Ownership												(to Sch V, col.7)	
30	Depreciation	5,669	0	16,157	1,325	172,527	0	0	0	0	0	0	195,678	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	7,565	0	0	0	0	0	0	7,565	31
32	Interest	(873)	0	475	47,279	162,685	0	0	0	0	0	0	209,566	32
33	Real Estate Taxes	0	0	372	0	129,784	0	0	0	0	0	0	130,156	33
34	Rent-Facility & Grounds	0	0	0	0	(595,110)	0	0	0	0	0	0	(595,110)	34
35	Rent-Equipment & Vehicles	0	0	1,314	0	0	0	0	0	0	0	0	1,314	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	4,796	0	18,318	48,604	(122,549)	0	0	0	0	0	0	(50,831)	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):*	(128,952)	0	0	0	0	0	0	0	0	0	0	(128,952)	43
44	TOTAL Special Cost Centers	(128,952)	0	0	0	0	0	0	0	0	0	0	(128,952)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(139,323)	(238,394)	139,588	68,574	(41,537)	0	0	0	0	0	0	(211,092)	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%	\$ 6,263	\$ 6,263	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	114	114	2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	109	109	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	365	365	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	3,419	3,419	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%	186	186	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	360,800	Petersen Health Care Management, Inc.	100.00%	96,000	(264,800)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	15,950	15,950	12
13	V								13
14	Total			\$ 360,800			\$ 122,406	\$ * (238,394)	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%	\$ 667	\$ 667	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	73,015	73,015	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	40,827	40,827	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	140	140	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	68	68	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	5,744	5,744	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	809	809	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%	16,157	16,157	23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	475	475	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	372	372	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,314	1,314	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			\$			\$ 139,588	\$ * 139,588	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	1 Dietary	\$	Petersen Management Company, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Management Company, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Management Company, LLC	100.00%	0		17
18	V	4 Laundry		Petersen Management Company, LLC	100.00%	0		18
19	V	5 Utilities		Petersen Management Company, LLC	100.00%	0		19
20	V	6 Maintenance		Petersen Management Company, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Management Company, LLC	100.00%	0		22
23	V	15 Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		23
24	V	17 Administrative		Petersen Management Company, LLC	100.00%	0		24
25	V	19 Professional Services		Petersen Management Company, LLC	100.00%	19,100	19,100	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Management Company, LLC	100.00%	0		26
27	V	21 Clerical and General Office		Petersen Management Company, LLC	100.00%	0		27
28	V	22 Employee Benefits & Payroll		Petersen Management Company, LLC	100.00%	870	870	28
29	V	23 Inservice Training & Education		Petersen Management Company, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Petersen Management Company, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Petersen Management Company, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Management Company, LLC	100.00%	0		32
33	V	30 Depreciation		Petersen Management Company, LLC	100.00%	1,325	1,325	33
34	V	31 Amortization		Petersen Management Company, LLC	100.00%	0		34
35	V	32 Interest		Petersen Management Company, LLC	100.00%	47,279	47,279	35
36	V	33 Real Estate Taxes		Petersen Management Company, LLC	100.00%	0		36
37	V	34 Rent-Facility and Grounds		Petersen Management Company, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Petersen Management Company, LLC	100.00%	0		38
39	Total		\$			\$ 68,574	\$ * 68,574	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	6	Maintenance	\$	Petersen 27, LLC	100.00%	\$ 4,262	\$	4,262 15
16	V	19	Professional Services	\$	Petersen 27, LLC	100.00%	5,910		5,910 16
17	V	26	Insurance-Property		Petersen 27, LLC	100.00%	39,454		39,454 17
18	V	26	Insurance-MIP		Petersen 27, LLC	100.00%	31,386		31,386 18
19	V	30	Depreciation		Petersen 27, LLC	100.00%	172,527		172,527 19
20	V	31	Amortization		Petersen 27, LLC	100.00%	7,565		7,565 20
21	V	32	Interest	544	Petersen 27, LLC	100.00%	163,229		162,685 21
22	V	33	Real Estate Taxes		Petersen 27, LLC	100.00%	129,784		129,784 22
23	V	34	Rent-Income and Grounds	595,110	Petersen 27, LLC	100.00%			(595,110) 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			\$ 595,654			\$ 554,117	\$ *	(41,537) 39

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

Facility Name & ID Number

Toulon Rehab & Hlth Care Ctr

0052258

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

Toulon Rehab & Hlth Care Ctr

0052258

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

Toulon Rehab & Hlth Care Ctr

0052258

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

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 Toulon Rehab & Hlth Care Ctr # 0052258 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 Toulon Rehab & Hlth Care Ctr# 0052258

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		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line	Item	(i.e., Days, Direct Cost, Square Feet)	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference				Allocated Among	Allocated	in Column 6			
1	1	Dietary	Resident Days	75	\$ 312,540	\$ 357,910	30,491	\$ 6,263	1
2	2	Food	Resident Days	75	5,673	0	30,491	114	2
3	3	Housekeeping	Resident Days	75	5,456	2,897	30,491	109	3
4	5	Utilities	Resident Days	75	18,209	0	30,491	365	4
5	6	Maintenance	Resident Days	75	170,632	137,057	30,491	3,419	5
6	7	Mgmt. Allocation of Benefits	Resident Days	75	0	0	30,491	0	6
7	9	Medical Director	Resident Days	75	0	0	30,491	0	7
8	10	Nursing and Medical Records	Resident Days	75	9,261	1,782,521	30,491	186	8
9	10A	Therapy	Resident Days	75	0	0	30,491	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	75	0	0	30,491	0	10
11	17	Administrative	Resident Days	75	4,806,228	5,473,961	30,491	96,000	11
12	19	Professional Services	Resident Days	75	795,918	0	30,491	15,950	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	75	33,278	0	30,491	667	13
14	21	Clerical and General Office	Resident Days	75	3,643,535	3,756,135	30,491	73,015	14
15	22	Employee Benefits and Payroll Ta	Resident Days	75	2,037,314	0	30,491	40,827	15
16	23	Inservice Training & Education	Resident Days	75	6,986	0	30,491	140	16
17	24	Travel and Seminar	Resident Days	75	3,389	0	30,491	68	17
18	25	Other Admin. Staff Transport.	Resident Days	75	286,637	0	30,491	5,744	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	75	40,378	0	30,491	809	19
20	27	Mgmt. Allocation of Benefits	Resident Days	75	0	0	30,491	0	20
21	30	Depreciation	Resident Days	75	806,271	0	30,491	16,157	21
22	32	Interest	Resident Days	75	23,686	0	30,491	475	22
23	33	Real Estate Taxes	Resident Days	75	18,560	0	30,491	372	23
24	35	Rent-Equipment & Vehicles	Resident Days	75	65,550	0	30,491	1,314	24
25	TOTALS				\$ 13,089,501	\$ 11,510,481		\$ 261,994	25

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr# 0052258

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 Management Company, 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	170,636	6	\$	30,491	\$	1
2	2	Food	Resident Days	170,636	6		30,491		2
3	3	Housekeeping	Resident Days	170,636	6		30,491		3
4	4	Laundry	Resident Days	170,636	6		30,491		4
5	5	Utilities	Resident Days	170,636	6		30,491		5
6	6	Maintenance	Resident Days	170,636	6		30,491		6
7	7	Mgmt. Allocation of Benefits	Resident Days	170,636	6		30,491		7
8	10	Nursing and Medical Records	Resident Days	170,636	6		30,491		8
9	15	Mgmt. Allocation of Benefits	Resident Days	170,636	6		30,491		9
10	17	Administrative	Resident Days	170,636	6		30,491		10
11	19	Professional Services	Resident Days	170,636	6	106,890	30,491	19,100	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	170,636	6		30,491		12
13	21	Clerical and General Office	Resident Days	170,636	6		30,491		13
14	22	Employee Benefits & Payroll	Resident Days	170,636	6	4,868	30,491	870	14
15	23	Inservice Training & Education	Resident Days	170,636	6		30,491		15
16	24	Travel and Seminar	Resident Days	170,636	6		30,491		16
17	25	Other Admin. Staff Transport.	Resident Days	170,636	6		30,491		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	170,636	6		30,491		18
19	30	Depreciation	Resident Days	170,636	6	7,413	30,491	1,325	19
20	31	Amortization	Resident Days	170,636	6		30,491		20
21	32	Interest	Resident Days	170,636	6	264,585	30,491	47,279	21
22	33	Real Estate Taxes	Resident Days	170,636	6		30,491		22
23	34	Rent-Facility and Grounds	Resident Days	170,636	6		30,491		23
24	35	Rent-Equipment & Vehicles	Resident Days	170,636	6		30,491		24
25	TOTALS					\$ 383,756	\$	68,574	25

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr# 0052258

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 Management, Inc.

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,521,544	75	\$ 312,540	\$ 357,910	30,491	\$ 5,970	1
2	2	Food	Resident Days	1,521,544	75	5,673		30,491	9	2
3	3	Housekeeping	Resident Days	1,521,544	75	5,456	2,897	30,491	47	3
4	5	Utilities	Resident Days	1,521,544	75	18,209		30,491		4
5	6	Maintenance	Resident Days	1,521,544	75	170,632	137,057	30,491	344	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75			30,491	2,368	6
7	9	Medical Director	Resident Days	1,521,544	75			30,491		7
8	10	Nursing and Medical Records	Resident Days	1,521,544	75	9,261	1,782,521	30,491	182	8
9	10A	Therapy	Resident Days	1,521,544	75			30,491		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75			30,491		10
11	17	Administrative	Resident Days	1,521,544	75	4,806,228	5,473,961	30,491	96,000	11
12	19	Professional Services	Resident Days	1,521,544	75	795,918		30,491	10,560	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,521,544	75	33,278		30,491	189	13
14	21	Clerical and General Office	Resident Days	1,521,544	75	3,643,535	3,756,135	30,491	66,931	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,521,544	75	2,037,314		30,491	44,761	15
16	23	Inservice Training & Education	Resident Days	1,521,544	75	6,986		30,491	460	16
17	24	Travel and Seminar	Resident Days	1,521,544	75	3,389		30,491	105	17
18	25	Other Admin. Staff Transport.	Resident Days	1,521,544	75	286,637		30,491	4,698	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,521,544	75	40,378		30,491	722	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75			30,491		20
21	30	Depreciation	Resident Days	1,521,544	75	806,271		30,491	10,722	21
22	32	Interest	Resident Days	1,521,544	75	23,686		30,491	346	22
23	33	Real Estate Taxes	Resident Days	1,521,544	75	18,560		30,491	783	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,521,544	75	65,550		30,491	907	24
25	TOTALS					\$ 13,089,501	\$ 11,510,481		\$ 246,104	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	1st Merit		X	HUD Mortgage	Varies	5/1/13	5,272,000	\$ 4,760,542	4/30/38	Varies	\$ 163,229	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 5,272,000	\$ 4,760,542			\$ 163,229	9	
	B. Non-Facility Related*												
10								Interest Income Offset			(1,417)	10	
11								Home Office Allocation-PMC			47,279	11	
12								Home Office Allocation-PHCM			475	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ 46,337	14	
15	TOTALS (line 9+line14)						\$ 5,272,000	\$ 4,760,542			\$ 209,566	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 2015 report.		\$	127,812		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.)		\$	126,892		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(920)		3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	130,704		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. Home Office Allocation TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	372		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	130,156		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	127,604	8	
		2012	124,455	9	
		2013	125,322	10	
		2014	124,088	11	
		2015	126,892	12	
Accrual based on prior year tax bill.					

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	\$	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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Toulon Rehab & Hlth Care Ctr COUNTY Stark

FACILITY IDPH LICENSE NUMBER 0052258

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) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 04-19-401-037	Long-Term Care Facility	\$ 2,114.92	\$ 2,114.92
2. 04-19-401-039	Long-Term Care Facility	\$ 124,776.84	\$ 124,776.84
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 126,891.76	\$ 126,891.76

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.

A. Square Feet:

38,000

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:

189,131

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

25

3. Current Period Amortization:

7,565

4. Dates Incurred:

2013

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	38,000	2005	\$ 150,000	1
2					2
3	TOTALS	38,000		\$ 150,000	3

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

0052258

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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	136		2005	1977	\$ 3,371,115	\$	30	\$ 112,370	\$ 112,370	\$ 1,348,441	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Parking lot/sidewalks			2005	621,663		15	41,444	41,444	497,328	9
10	New Carpet			2005	9,194		10	540	540	9,734	10
11	Fire Suppression System			2005	9,750		10			9,750	11
12	Sidewalks			2006	10,292		15	686	686	7,317	12
13	Water Heater			2007	5,159		10	516	516	4,902	13
14	Fire/Door Alarms			2007	2,090		10	209	209	1,986	14
15	Water Heater			2009	3,900		5			3,900	15
16	Water Heater			2009	6,200		5			6,200	16
17	Remodeling of A,B,C wings			2009	12,950		15	864	864	6,480	17
18	A/C Unit			2010	4,200		15	280	280	1,820	18
19	Pipe Repair			2010	4,045		7	578	578	3,757	19
20	Sidewalk Repair			2012	4,100		15	274	274	1,233	20
21	Water Line Repair			2013	14,841		15	990	990	3,465	21
22	Water Heater			2013	3,801		7	544	544	1,904	22
23	Blacktop Resurfacing			2014	43,400		15	2,893	2,893	4,340	23
24	Nurse Call System			2014	4,276		7	611	611	1,528	24
25	Sidewalk Replacement			2014	4,100		15	273	273	683	25
26	Roof Repair			2015	4,535		7	648	648	972	26
27	Water Heater			2015	3,444		7	492	492	738	27
28	Tiling for Dining Room			2015	2,700		7	386	386	579	28
29	Water System Repair			2016	3,952		7	282	282	282	29
30	Furnace Repair			2016	2,645		7	189	189	189	30
31	Landscaping			2016	18,330		15	1,222	1,222	1,222	31
32	Blinds			2016	22,587		15	753	753	753	32
33	Nurses Station			2016	17,605		15	587	587	587	33
34	Carpet and Tiling-Therapy/Activity Room, Nurses Station			2016	68,762		15	2,292	2,292	2,292	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

0052258

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63	Land Improvements Booked		45,297			(45,297)		63
64	Building Booked		112,370			(112,370)		64
65	Building Improvement Booked		8,060			(8,060)		65
66								66
67	2016-Home Office Allocation-Building Improvements	13,462			323	323		67
68	2016-Home Office Allocation-Land Improvements	1,239			80	80		68
69								69
70	TOTAL (lines 4 thru 69)	\$ 4,294,337	\$ 165,727		\$ 170,326	\$ 4,599	\$ 1,922,382	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	\$152,031	\$11,206	\$12,647	\$1,441	5-10 yrs.	\$98,031	71
72	Current Year Purchases	2,717	356	388	32	7 yrs.	388	72
73	Fully Depreciated Assets	878,019					878,019	73
74	Home Office Allocation			17,079	17,079			74
75	TOTALS	\$1,032,767	\$11,562	\$30,114	\$18,552		\$976,438	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 Use	1998 Dodge Maxivan	2005	\$17,500	\$	\$	\$		\$17,500	76
77										77
78										78
79										79
80	TOTALS			\$17,500	\$	\$	\$		\$17,500	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)	\$5,494,604	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$177,289	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$200,440	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$23,151	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,916,320	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.

Facility Name & ID Number	Toulon Rehab & Hlth Care Ctr
--------------------------------------	---

0052258

Report Period Beginning: 1/1/2016

Ending: 12/31/2016

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: \$ **7,997** Description: **See Attached Schedule 14A**

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1	2	3	4	
	Use	Model Year and Make	Monthly Lease Payment	Rental Expense for this Period	
17			\$ 571.88	\$ 6,863	17
18	N/A				18
19					19
20					20
21	TOTAL		\$ 571.88	\$ 6,863	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. 2017 \$

13. /2018 \$

14. /2019 \$

*** 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.**

Toulon Rehab & Hlth Care Ctr
0052258

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	\$	3,604
Dishwasher		701
Copier		2,378
Home Office Allocation		<u>1,314</u>
		<u><u>7,997</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(3)	hrs	\$		\$ 118,157	\$		\$ 118,157	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs			8,881			8,881	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs			126,906			126,906	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				83,414		83,414	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			\$		\$ 253,944	\$ 83,414		\$ 337,358	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 618,931	\$ 618,931	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 46,196)	1,589,689	1,589,689	3
4	Supply Inventory (priced at Cost)	19,674	19,674	4
5	Short-Term Investments			5
6	Prepaid Insurance	36,217	52,727	6
7	Other Prepaid Expenses	81,424	81,424	7
8	Accounts Receivable (owners or related parties)		48,697	8
9	Other(specify): <u>Employee Education Loans</u>	6,545	6,545	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,352,480	\$ 2,417,687	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		150,000	13
14	Buildings, at Historical Cost		4,073,783	14
15	Leasehold Improvements, at Historical Cost	44,012	220,554	15
16	Equipment, at Historical Cost	38,052	1,050,267	16
17	Accumulated Depreciation (book methods)	(27,852)	(2,916,320)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		189,131	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(27,739)	20
21	Restricted Funds		565,649	21
22	Other Long-Term Assets (specify): <u>Goodwill</u>	266,772	266,772	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 320,984	\$ 3,572,097	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,673,464	\$ 5,989,784	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 743,905	\$ 838,352	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	129,707	129,707	30
31	Accrued Taxes Payable (excluding real estate taxes)	64,629	64,629	31
32	Accrued Real Estate Taxes(Sch.IX-B)		130,704	32
33	Accrued Interest Payable		13,409	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	5,545	5,545	36
37	<u>Accrued Management Fees</u>	(62,524)	(62,524)	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 881,262	\$ 1,119,822	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,760,542	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Intercompany Loans</u>	2,434,309	615,902	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,434,309	\$ 5,376,444	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,315,571	\$ 6,496,266	46
47	TOTAL EQUITY(page 18, line 24)	\$ (642,107)	\$ (506,482)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,673,464	\$ 5,989,784	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,009,934)	1
2	Restatements (describe):		2
3	Prior Period Adjustments Made After Cost Report Was Filed	(28,116)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,038,050)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	395,943	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)	\$ 395,943	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)	\$ (642,107)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

0052258

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	\$ 4,713,504	1
2	Discounts and Allowances for all Levels	(287,424)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,426,080	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	475,401	6
7	Oxygen	210	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 475,611	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	3,840	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	106,973	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	7,576	20
21	Other Medical Services	4,899	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 123,288	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	873	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 873	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	10,887	28
28a	<u>Miscellaneous Revenue</u>	115	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 11,002	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,036,854	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	875,044	31
32	Health Care	1,980,469	32
33	General Administration	710,480	33
	B. Capital Expense		
34	Ownership	613,418	34
	C. Ancillary Expense		
35	Special Cost Centers	212,366	35
36	Provider Participation Fee	249,134	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,640,911	40
41	Income before Income Taxes (line 30 minus line 40)**	395,943	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 395,943	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 2,409,739	44
45	Private Pay - Net Inpatient Revenue	1,477,256	45
46	Medicare - Net Inpatient Revenue	266,767	46
47	Other-(specify) <u>Veterans -Net Patient Revenue</u>	200,906	47
48	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	71,412	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,426,080	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	1,974	2,131	\$ 54,678	\$ 25.66	1
2	Assistant Director of Nursing	2,073	2,177	51,611	23.71	2
3	Registered Nurses	2,845	2,853	81,379	28.52	3
4	Licensed Practical Nurses	25,473	26,395	525,764	19.92	4
5	CNAs & Orderlies	58,116	59,338	641,648	10.81	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	38,004	18.27	9
10	Activity Assistants	855	855	7,195	8.42	10
11	Social Service Workers	2,080	2,080	33,339	16.03	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	38,893	18.70	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,963	17,801	161,722	9.08	15
16	Dishwashers					16
17	Maintenance Workers	3,838	4,007	60,200	15.02	17
18	Housekeepers	12,684	13,100	133,286	10.17	18
19	Laundry	7,116	7,524	80,464	10.69	19
20	Administrator	2,080	2,080	96,000	46.15	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,168	2,270	28,921	12.74	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	8,287	8,789	190,647	21.69	33
34	TOTAL (lines 1 - 33)	150,712	155,560	\$ 2,223,751 *	\$ 14.30	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	12,000	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,690	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				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)		\$ 18,690		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	24	\$ 941	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	24	\$ 941		53

Toulon Rehab & Hlth Care Ctr
0052258
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	3,291	3,483	99,099	28.45
Alzheimer's Coordinator	1,648	1,774	33,489	18.88
Transportation	1,873	2,049	33,110	16.16
Marketing	1,475	1,483	24,949	16.82
TOTAL	8,287	8,789	190,647	

Facility Name & ID Number		Toulon Rehab & Hlth Care Ctr		STATE OF ILLINOIS		# 0052258		Report Period Beginning:		1/1/2016		Page 21		Ending: 12/31/2016	
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					
Sue VandeRostyne		Administrator	0	\$ 96,000	Workers' Compensation Insurance		\$ 46,440	IDPH License Fee		\$					
					Unemployment Compensation Insurance		42,716	Advertising: Employee Recruitment		183					
					FICA Taxes		160,347	Health Care Worker Background Check							
					Employee Health Insurance		11,502	(Indicate # of checks performed 48)		769					
					Employee Meals			Patient Background Checks		1,203					
					Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Licenses & Permits		659					
					Employee Relations		7,246	Miscellaneous Dues & Subscriptions		2,325					
					Employee Retirement		1,093	Home Office Allocation		667					
					Home Office Allocation		41,697								
TOTAL (agree to Schedule V, line 17, col. 1)															
(List each licensed administrator separately.)				\$ 96,000											
B. Administrative - Other															
Description				Amount											
Management Fees-See Page 6, Eliminated on P 3, C 7				\$ 360,800											
TOTAL (agree to Schedule V, line 17, col. 3)				\$ 360,800											
(Attach a copy of any management service agreement)															
C. Professional Services															
Vendor/Payee		Type		Amount	Description		Line #	Amount	Description		Amount				
Mediacom		Computer Services		\$ 2,281					Out-of-State Travel		\$				
Honkamp Krueger & Co.		Accounting Services		2,339											
Roecker Consulting Engineers		Consulting Fees		230	N/A										
E-Health Data Services		Data Services		4,323					In-State Travel						
Stark County Circuit Clerk		Filing Fees		182											
First Merit Bank		Refund of Refinancing Fees		(5,910)											
ProTitle USA		Legal Fees		56											
Guaranteed Ink		Computer Services		177					Seminar Expense						
									Home Office Allocation		68				
									Entertainment Expense		()				
TOTAL (agree to Schedule V, line 19, column 3)					TOTAL			\$	(agree to Sch. V,						
(For legal fee disclosure, see page 39 of instructions)				\$ 3,679					TOTAL line 24, col. 8)		\$ 68				
										* Attach copy of IMRF notifications		**See instructions.			

Toulon Rehab & Hlth Care Ctr
0052258
Period Beginning1/1/2016
Period End12/31/2016

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		3,679
Home Office Allocation		
Lucie, Scalf, and Bougher	Legal	71
Miscellaneous	Legal	24
Miller Hall and Triggs	Legal	123
Healthcare Resources International	Legal	615
Hunziker Law	Legal	147
Lexis Nexis	Legal	13
First Merit Bank	Legal	250
CliftonLarson Allen	Accountants	1,890
Ginoli & Co.	Accountants	9,573
First Merit Bank	Accountants	5,660
Miscellaneous	Computer Services	81
Change Healthcare	Computer Services	12
PTC Select	Computer Services	7
Advanced Answers on Demand	Computer Services	5,615
Stratus Networks	Computer Services	571
Kemper Technology	Computer Services	376
AT&T	Computer Services	8
Ability Network	Computer Services	2,394
CIAN	Computer Services	285
Comcast	Computer Services	46
CCH	Computer Services	19
Charter Communications	Computer Services	56
Allscripts	Computer Services	835
ATS	Computer Services	377
Allpayer Exchange	Computer Services	19
Optimizer	Other Prof Fees	58
Ankura	Other Prof Fees	436
David Budde	Other Prof Fees	50
Bruner, Cooper, Zuck	Other Prof Fees	127
Marotta, Gund, Budd, Dzerda	Other Prof Fees	11,149
Professional Software and Services	Other Prof Fees	31
Hughes Valuation Services	Other Prof Fees	39
Alan Litwiller	Other Prof Fees	3

Total (agree to Schedule V, line 19, column 8)44,639

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?

If YES, give association name and amount. IHCA \$2000

Yes

(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?

What was the average life used for new equipment added during this period?

Yes

7 yrs.

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 34,645

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.

\$ 249,134

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 benefit on Schedule V.

\$ 0

Has any meal income been offset against related costs?

Yes

Indicate the amount.

\$ 3,840

(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.

\$ 10,887

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.

N/A

Attach invoices and a summary of services for all architect and appraisal fees

HFS 3745 (N-4-99)

IL478-2471

RECONCILIATION REPORT			Toulon Rehab & Hlth C		12:53 PM	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	-211,092	equal to	-211,092	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	209,566	equal to	209,566	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	130,156	equal to	130,156	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	7,565	equal to	7,565	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	200,440	equal to	200,440	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	14,860	equal to	14,860	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	253,944	equal to	253,944	0	O.K.	Pg16 Z12+Z14..	N/A,B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	83,414	equal to	83,414	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	875,044	equal to	875,044	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,980,469	equal to	1,980,469	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	710,480	equal to	710,480	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	613,418	equal to	613,418	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	212,366	equal to	212,366	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..,H24+I	N/A	38to41+43	4
Income Stat. Prov. Partic.	249,134	equal to	249,134	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,487,668	equal to	1,487,668	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	78,309	equal to	78,309	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	33,339	equal to	33,339	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	200,615	equal to	200,615	0	O.K.	Pg20 K22..,K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	60,200	equal to	60,200	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	133,286	equal to	133,286	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	80,464	equal to	80,464	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	96,000	equal to	96,000	0	O.K.	Pg20 K30..,K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	28,921	equal to	28,921	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	2,223,751	equal to	2,127,751	96,000	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	12,000	< or = to	12,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	7,631	< or = to	9,739	-2,108	O.K.	Pg20 X14..,X16+	B. & C.	7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	342	-342	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.	96,000	equal to	96,000	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	360,800	equal to	360,800	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	3,679	equal to	3,679	0	FAILED	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	311,041	equal to	311,041	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	5,481	equal to	5,481	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	68	equal to	68	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	249,134	equal to	249,134	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	1,348	equal to	3,032	-1,684	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-71,769	equal to	-71,769	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4I	B.	14	8
Total loan balance	4,760,542	equal to	4,760,542	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	130,704	equal to	130,704	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	150,000	equal to	150,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	4,294,337	equal to	4,294,337	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,050,267	equal to	1,050,267	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,916,320	equal to	2,916,320	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-642,107	equal to	-642,107	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	395,943	equal to	395,943	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	2,673,464	equal to	2,673,464	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	Total
1. Dietary	200,615	20,198	0	220,813	0	220,813	6,263	227,076
2. Food Purchase	0	198,045	0	198,045	0	198,045	-3,726	194,319
3. Housekeeping	133,286	33,162	0	166,448	0	166,448	109	166,557
4. Laundry	80,464	12,514	0	92,978	0	92,978	0	92,978
5. Heat and Other Utilities	0	0	92,055	92,055	0	92,055	365	92,420
6. Maintenance	60,200	15,004	29,501	104,705	0	104,705	7,681	112,386
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	474,565	278,923	121,556	875,044	0	875,044	10,692	885,736
9. Medical Director	0	0	12,000	12,000	0	12,000	0	12,000
10. Nursing & Medical Records	1,487,668	105,128	9,739	1,602,535	0	1,602,535	166	#####
10a. Therapy	0	0	253,944	253,944	0	253,944	0	253,944
11. Activities	78,309	0	342	78,651	0	78,651	-10,887	67,764
12. Social Services	33,339	0	0	33,339	0	33,339	0	33,339
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	1,599,316	105,128	276,025	1,980,469	0	1,980,469	-10,721	#####
17. Administrative	0	0	360,800	360,800	0	360,800	-264,800	96,000
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	3,679	3,679	0	3,679	40,960	44,639
20. Fees, Subscriptions & Promotion	0	0	5,139	5,139	0	5,139	342	5,481
21. Clerical & General Office	28,921	5,436	18,954	53,311	0	53,311	72,920	126,231
22. Employee Benefits & Payroll	0	0	269,344	269,344	0	269,344	41,697	311,041
23. Inservice Training & Education	0	0	0	0	0	0	140	140
24. Travel and Seminar	0	0	0	0	0	0	68	68
25. Other Admin. Staff Trans	0	0	14,041	14,041	0	14,041	5,744	19,785
26. Insurance-Prop.Liab.Malpractice	0	0	4,166	4,166	0	4,166	71,649	75,815
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	28,921	5,436	676,123	710,480	0	710,480	-31,280	679,200
29. Total General Administrative	2,102,802	389,487	1,073,704	3,565,993	0	3,565,993	-31,309	#####
30. Depreciation	0	0	4,762	4,762	0	4,762	195,678	200,440
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	7,565	7,565
32. Interest	0	0	0	0	0	0	209,566	209,566
33. Real Estate	0	0	0	0	0	0	130,156	130,156
34. Rent - Facility & Grounds	0	0	595,110	595,110	0	595,110	-595,110	0
35. Rent - Equipment & Vehicles	0	0	13,546	13,546	0	13,546	1,314	14,860
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	613,418	613,418	0	613,418	-50,831	562,587
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	83,414	0	83,414	0	83,414	0	83,414
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	249,134	249,134	0	249,134	0	249,134
43. Other (specify):*	24,949	975	103,028	128,952	0	128,952	-128,952	0
44. Total Special Cost Ce	24,949	84,389	352,162	461,500	0	461,500	-128,952	332,548
45. Grand Total	2,127,751	473,876	2,039,284	4,640,911	0	4,640,911	-211,092	#####

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	618,931	618,931
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,589,689	1,589,689
4. Supply Inventory	19,674	19,674
5. Short-Term Investments	0	0
6. Prepaid Insurance	36,217	52,727
7. Other Prepaid Expenses	81,424	81,424
8. Accounts Receivable-Owner/Related Party	0	48,697
9. Other (specify):	6,545	6,545
10. Total current assets	2,352,480	2,417,687
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	150,000
14. Buildings, at Historical Cost	0	4,073,783
15. Leasehold Improvements, Historical Cost	44,012	220,554
16. Equipment, at Historical Cost	38,052	1,050,267
17. Accumulated Depreciation (book methods)	-27,852	-2,916,320
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	189,131
20. Accum Amort - Org/Pre-Op Costs	0	-27,739
21. Restricted Funds	0	565,649
22. Other Long-Term Assets (specify):	266,772	266,772
23. other (specify):	0	0
24. Total Long-Term Assets	320,984	3,572,097
25. Total Assets	2,673,464	5,989,784
CURRENT LIABILITIES		
26. Accounts Payable	743,905	838,352
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	129,707	129,707
31. Accrued Taxes Payable	64,629	64,629
32. Accrued Real Estate Taxes	0	130,704
33. Accrued Interest Payable	0	13,409
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	5,545	5,545
37. Other Current Liabilities (specify):	-62,524	-62,524
38. Total Current Liabilities	881,262	1,119,822
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	4,760,542
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	2,434,309	615,902
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	2,434,309	5,376,444
46.Total Liabilities	3,315,571	6,496,266
47.Total Equity	-642,107	-506,482
48.Total Liabilities and Equity	2,673,464	5,989,784

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	4,713,504
2. Discounts and Allowances for all Levels	-287,424
Subtotal - Inpatient Care	4,426,080
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	475,401
7. Oxygen	210
Subtotal - Ancillary Revenue	475,611
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	3,840
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	106,973
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	7,576
21. Other Medical Services	4,899
22. Laundry	0
Subtotal - Other Operating Revenue	123,288
24. Contributions	0
25. Interest and Other Investments Income	873
Subtotal - Non-Operating Revenue	873
27. Other Revenue (specify):	10,887
28. Other Revenue (specify):	115
Subtotal - Other Revenue	11,002
30. Total Revenue	5,036,854
31. General Services	838,140
32. Health Care	2,016,487
33. General Administration	735,124
34. Ownership	628,473
35. Special Cost Centers	180,095
35. Provider Participation Fee	242,746
37. Other	0
40. Total Expenses	4,641,065
41. Income Before Income Taxes	395,789
42. Income Taxes	0
43. Net Income or Loss for the Year	395,789