

		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: 0054429 Facility Name: Tuscola Health Care Center Address: 1203 Egyptian Trail Tuscola 61953 County: Douglas Telephone Number: (217) 253-4791 Fax #: (217) 253-3754 HFS ID Number: Date of Initial License for Current Owners: 1/18/2005 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
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Facility Name & ID Number Tuscola Health Care Center

0054429 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	73	73	26,645	1
2	Skilled (SNF)			2
3	Skilled Pediatric (SNF/PED)			3
4	Intermediate (ICF)			4
5	Intermediate/DD			5
6	Sheltered Care (SC)			6
7	ICF/DD 16 or Less			7
7	73	TOTALS	26,645	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	7,748	9,049	1,583	18,380	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,748	9,049	1,583	18,380	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.98%

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 X NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO X

I. On what date did you start providing long term care at this location?

Date started 8/1/2004

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

YES X Date 8/1/2004 NO

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

YES X NO If YES, enter number of beds certified 71 and days of care provided 1,029

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES X 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 Tuscola Health Care Center # 0054429 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	143,317	11,671		154,988		154,988	3,775	158,763			1
2	Food Purchase		113,325		113,325		113,325	(3,180)	110,145			2
3	Housekeeping	119,127	19,352		138,479		138,479	66	138,545			3
4	Laundry		8,768		8,768		8,768		8,768			4
5	Heat and Other Utilities			84,817	84,817		84,817	220	85,037			5
6	Maintenance	48,935	16,803	13,468	79,206		79,206	2,061	81,267			6
7	Other (specify):* Home Office Ben. Allocation											7
8	TOTAL General Services	311,379	169,919	98,285	579,583		579,583	2,942	582,525			8
	B. Health Care and Programs											
9	Medical Director			8,400	8,400		8,400		8,400			9
10	Nursing and Medical Records	979,126	99,788	6,724	1,085,638		1,085,638	(3,632)	1,082,006			10
10a	Therapy		104	206,517	206,621		206,621		206,621			10a
11	Activities	42,147	376	63	42,586		42,586	(4,772)	37,814			11
12	Social Services	16,559			16,559		16,559		16,559			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	TOTAL Health Care and Programs	1,037,832	100,268	221,704	1,359,804		1,359,804	(8,404)	1,351,400			16
	C. General Administration											
17	Administrative			248,400	248,400		248,400	(172,993)	75,407			17
18	Directors Fees											18
19	Professional Services			6,264	6,264		6,264	9,615	15,879			19
20	Dues, Fees, Subscriptions & Promotions			6,827	6,827		6,827	402	7,229			20
21	Clerical & General Office Expenses	29,699	2,902	11,378	43,979		43,979	43,973	87,952			21
22	Employee Benefits & Payroll Taxes			179,846	179,846		179,846	24,610	204,456			22
23	Inservice Training & Education							84	84			23
24	Travel and Seminar							41	41			24
25	Other Admin. Staff Transportation			4,689	4,689		4,689	3,463	8,152			25
26	Insurance-Prop.Liab.Malpractice			22,766	22,766		22,766	488	23,254			26
27	Other (specify):* Home Office Ben. Allocation											27
28	TOTAL General Administration	29,699	2,902	480,170	512,771		512,771	(90,317)	422,454			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,378,910	273,089	800,159	2,452,158		2,452,158	(95,779)	2,356,379			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			34,016	34,016		34,016	12,112	46,128			30
31	Amortization of Pre-Op. & Org.							47,332	47,332			31
32	Interest			81,750	81,750		81,750	262	82,012			32
33	Real Estate Taxes			18,700	18,700		18,700	224	18,924			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			11,157	11,157		11,157	792	11,949			35
36	Other (specify):*											36
37	TOTAL Ownership			145,623	145,623		145,623	60,722	206,345			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		47,154		47,154		47,154		47,154			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			142,290	142,290		142,290		142,290			42
43	Other (specify):*		560	43,840	44,400		44,400	(44,400)				43
44	TOTAL Special Cost Centers		47,714	186,130	233,844		233,844	(44,400)	189,444			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,378,910	320,803	1,131,912	2,831,625		2,831,625	(79,457)	2,752,168			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	(3,249)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,712)	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	2,372	30		9
10	Interest and Other Investment Income	(24)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(208)	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	(13,213)	43		18
19	Entertainment				19
20	Contributions	(550)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(10,000)	43		24
25	Fund Raising, Advertising and Promotional	(3,944)	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	(21,329)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (53,857)		\$	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)	(25,600)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (25,600)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (79,457)		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	\$ (3,952)	43	1
2	X-Rays-Part A	(3,455)	43	2
3	Offset Transportation Revenue	(4,772)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(40)	21	4
5	Disallowed Special Events	(853)	43	5
6	Offset Miscellaneous Nursing Supplies Revenue	(3,744)	10	6
7	Offset Cable TV Income	(4,513)	43	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
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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	(21,329)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Tuscola Health Care Center# 0054429

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	3,775	0	0	0	0	0	0	0	0	0	3,775	1
2	Food Purchase	(3,249)	69	0	0	0	0	0	0	0	0	0	(3,180)	2
3	Housekeeping	0	66	0	0	0	0	0	0	0	0	0	66	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	220	0	0	0	0	0	0	0	0	0	220	5
6	Maintenance	0	2,061	0	0	0	0	0	0	0	0	0	2,061	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(3,249)	6,191	0	0	0	0	0	0	0	0	0	2,942	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	(3,744)	112	0	0	0	0	0	0	0	0	0	(3,632)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(4,772)	0	0	0	0	0	0	0	0	0	0	(4,772)	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	(8,516)	112	0	0	0	0	0	0	0	0	0	(8,404)	16
	C. General Administration													
17	Administrative	0	(172,993)	0	0	0	0	0	0	0	0	0	(172,993)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	9,615	0	0	0	0	0	0	0	0	0	9,615	19
20	Fees, Subscriptions & Promotions	0	0	402	0	0	0	0	0	0	0	0	402	20
21	Clerical & General Office Expenses	(40)	0	44,013	0	0	0	0	0	0	0	0	43,973	21
22	Employee Benefits & Payroll Taxes	0	0	24,610	0	0	0	0	0	0	0	0	24,610	22
23	Inservice Training & Education	0	0	84	0	0	0	0	0	0	0	0	84	23
24	Travel and Seminar	0	0	41	0	0	0	0	0	0	0	0	41	24
25	Other Admin. Staff Transportation	0	0	3,463	0	0	0	0	0	0	0	0	3,463	25
26	Insurance-Prop.Liab.Malpractice	0	0	488	0	0	0	0	0	0	0	0	488	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(40)	(163,378)	73,101	0	0	0	0	0	0	0	0	(90,317)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(11,805)	(157,075)	73,101	0	0	0	0	0	0	0	0	(95,779)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Tuscola Health Care Center # 0054429 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	2,372	0	9,740	0	0	0	0	0	0	0	0	12,112	30
31	Amortization of Pre-Op. & Org.	0	0	0	47,332	0	0	0	0	0	0	0	47,332	31
32	Interest	(24)	0	286	0	0	0	0	0	0	0	0	262	32
33	Real Estate Taxes	0	0	224	0	0	0	0	0	0	0	0	224	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	792	0	0	0	0	0	0	0	0	792	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	2,348	0	11,042	47,332	0	0	0	0	0	0	0	60,722	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):*	(44,400)	0	0	0	0	0	0	0	0	0	0	(44,400)	43
44	TOTAL Special Cost Centers	(44,400)	0	0	0	0	0	0	0	0	0	0	(44,400)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(53,857)	(157,075)	84,143	47,332	0	0	0	0	0	0	0	(79,457)	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%	\$ 3,775	\$ 3,775	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	69	69	2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	66	66	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	220	220	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	2,061	2,061	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%	112	112	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	248,400	Petersen Health Care Management, Inc.	100.00%	75,407	(172,993)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	9,615	9,615	12
13	V								13
14	Total			\$ 248,400			\$ 91,325	\$ * (157,075)	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.

☒ X

 YES

☐ NO

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

1		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%	\$ 402	\$ 402	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	44,013	44,013	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	24,610	24,610	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	84	84	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	41	41	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	3,463	3,463	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	488	488	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%	9,740	9,740	23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	286	286	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	224	224	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	792	792	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			\$			\$ 84,143	\$ * 84,143	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 Integrity, LLC	100.00%	\$ 0	\$	15
16	V	2	Food		Petersen Health Integrity, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Integrity, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Integrity, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Integrity, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Integrity, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Integrity, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Integrity, LLC	100.00%	0		22
23	V	15	Mgmt. Allocation of Benefits		Petersen Health Integrity, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Health Integrity, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Health Integrity, LLC	100.00%	0		25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Integrity, LLC	100.00%	0		26
27	V	21	Clerical and General Office		Petersen Health Integrity, LLC	100.00%	0		27
28	V	22	Employee Benefits & Payroll		Petersen Health Integrity, LLC	100.00%	0		28
29	V	23	Inservice Training & Education		Petersen Health Integrity, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Health Integrity, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Integrity, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Integrity, LLC	100.00%	0		32
33	V	30	Depreciation		Petersen Health Integrity, LLC	100.00%	0		33
34	V	31	Amortization		Petersen Health Integrity, LLC	100.00%	47,332	47,332	34
35	V	32	Interest		Petersen Health Integrity, LLC	100.00%	0		35
36	V	33	Real Estate Taxes		Petersen Health Integrity, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Integrity, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Integrity, LLC	100.00%	0		38
39	Total			\$			\$ 47,332	\$ * 47,332	39

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

Facility Name & ID Number Tuscola Health Care Center

0054429

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

Tuscola Health Care Center

0054429

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

Tuscola Health Care Center

0054429

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 Tuscola Health Care Center # 0054429 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 Tuscola Health Care Center# 0054429

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	18,380	\$ 3,775	1
2	2	Food	Resident Days	1,521,544	75	5,673	0	18,380	69	2
3	3	Housekeeping	Resident Days	1,521,544	75	5,456	2,897	18,380	66	3
4	5	Utilities	Resident Days	1,521,544	75	18,209	0	18,380	220	4
5	6	Maintenance	Resident Days	1,521,544	75	170,632	137,057	18,380	2,061	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	18,380	0	6
7	9	Medical Director	Resident Days	1,521,544	75	0	0	18,380	0	7
8	10	Nursing and Medical Records	Resident Days	1,521,544	75	9,261	1,782,521	18,380	112	8
9	10A	Therapy	Resident Days	1,521,544	75	0	0	18,380	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	18,380	0	10
11	17	Administrative	Resident Days	1,521,544	75	4,899,467	5,473,961	18,380	75,407	11
12	19	Professional Services	Resident Days	1,521,544	75	795,918	0	18,380	9,615	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,521,544	75	33,278	0	18,380	402	13
14	21	Clerical and General Office	Resident Days	1,521,544	75	3,643,535	3,756,135	18,380	44,013	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,521,544	75	2,037,314	0	18,380	24,610	15
16	23	Inservice Training & Education	Resident Days	1,521,544	75	6,986	0	18,380	84	16
17	24	Travel and Seminar	Resident Days	1,521,544	75	3,389	0	18,380	41	17
18	25	Other Admin. Staff Transport.	Resident Days	1,521,544	75	286,637	0	18,380	3,463	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,521,544	75	40,378	0	18,380	488	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	18,380	0	20
21	30	Depreciation	Resident Days	1,521,544	75	806,271	0	18,380	9,740	21
22	32	Interest	Resident Days	1,521,544	75	23,686	0	18,380	286	22
23	33	Real Estate Taxes	Resident Days	1,521,544	75	18,560	0	18,380	224	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,521,544	75	65,550	0	18,380	792	24
25	TOTALS					\$ 13,182,740	\$ 11,510,481		\$ 175,468	25

Facility Name & ID Number Tuscola Health Care Center# 0054429

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 Industry, 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	18,380	1	\$	\$	18,380	\$	1
2	2	Food	Resident Days	18,380	1			18,380		2
3	3	Housekeeping	Resident Days	18,380	1			18,380		3
4	4	Laundry	Resident Days	18,380	1			18,380		4
5	5	Utilities	Resident Days	18,380	1			18,380		5
6	6	Maintenance	Resident Days	18,380	1			18,380		6
7	7	Mgmt. Allocation of Benefits	Resident Days	18,380	1			18,380		7
8	10	Nursing and Medical Records	Resident Days	18,380	1			18,380		8
9	15	Mgmt. Allocation of Benefits	Resident Days	18,380	1			18,380		9
10	17	Administrative	Resident Days	18,380	1			18,380		10
11	19	Professional Services	Resident Days	18,380	1			18,380		11
12	20	Dues, Fees, Subs & Promotions	Resident Days	18,380	1			18,380		12
13	21	Clerical and General Office	Resident Days	18,380	1			18,380		13
14	22	Employee Benefits & Payroll	Resident Days	18,380	1			18,380		14
15	23	Inservice Training & Education	Resident Days	18,380	1			18,380		15
16	24	Travel and Seminar	Resident Days	18,380	1			18,380		16
17	25	Other Admin. Staff Transport.	Resident Days	18,380	1			18,380		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	18,380	1			18,380		18
19	30	Depreciation	Resident Days	18,380	1			18,380		19
20	31	Amortization	Resident Days	18,380	1	47,332		18,380	47,332	20
21	32	Interest	Resident Days	18,380	1			18,380		21
22	33	Real Estate Taxes	Resident Days	18,380	1			18,380		22
23	34	Rent-Facility and Grounds	Resident Days	18,380	1			18,380		23
24	35	Rent-Equipment & Vehicles	Resident Days	18,380	1			18,380		24
25	TOTALS					\$ 47,332	\$		\$ 47,332	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	First Bank		X	Mortgage	\$14,319.50	6/22/15	\$ 1,593,232	\$ 1,522,179	6/21/35	Varies	\$ 81,750	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$14,319.50		\$ 1,593,232	\$ 1,522,179			\$ 81,750	9	
	B. Non-Facility Related*												
10								Interest Income Offset			(24)	10	
11								Home Office Allocation - PHCM			286	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ 262	14	
15	TOTALS (line 9+line14)						\$ 1,593,232	\$ 1,522,179			\$ 82,012	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.				\$	19,164 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.)				\$	18,652 2
3. Under or (over) accrual (line 2 minus line 1).				\$	(512) 3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	19,212 4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		Home Office Allocation		\$	224 6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	18,924 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	<u>30,075</u>	8	
		2012	<u>29,907</u>	9	
		2013	<u>30,450</u>	10	
		2014	<u>18,610</u>	11	
		2015	<u>18,652</u>	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 Tuscola Health Care Center COUNTY Douglas

FACILITY IDPH LICENSE NUMBER 0054429

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. <u>09-08-02-100-027</u>	<u>Long-Term Care Facility</u>	\$ <u>17,277.30</u>	\$ <u>17,277.30</u>
2. <u>09-08-02-100-029</u>	<u>Long-Term Care Facility</u>	\$ <u>1,374.30</u>	\$ <u>1,374.30</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>18,651.60</u></u>	\$ <u><u>18,651.60</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach 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: 21,274

B. General Construction Type: Exterior BrickFrame SteelNumber 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: 236,661

2. Number of Years Over Which it is Being Amortized: 5

3. Current Period Amortization: 47,332

4. Dates Incurred: 2016

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	187,955	2005	\$ 50,000	1
2					2
3	TOTALS	187,955		\$ 50,000	3

Facility Name & ID Number Tuscola Health Care Center

0054429

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	73		2005	1974	\$ 500,000	\$	30	\$ 16,667	\$ 16,667	\$ 200,005	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Carpeting			2005	1,286		25	51	51	604	9
10	Tiles			2005	2,945		10			2,945	10
11	Sidewalks			2005	3,901		15			2,730	11
12	Fire Alarm System			2006	4,552		5			4,552	12
13	Signage			2007	3,305		10	331	331	3,144	13
14	Parking Lot			2007	2,400		15	160	160	1,520	14
15	Flooring			2008	3,869		15	258	258	2,193	15
16	A/C Rooftop Unit			2010	10,833		15	722	722	4,693	16
17	Roofing Repair			2011	3,000		7	428	428	2,354	17
18	Sprinkler System			2012	75,700		25	3,028	3,028	12,112	18
19	Roof Repair			2013	7,952		7	1,136	1,136	3,881	19
20	Parking Lot Sealcoat			2013	11,622		15	775	775	2,518	20
21	Downspout Replacement			2014	2,957		7	422	422	1,055	21
22	Roof Replacement			2014	44,375		25	1,775	1,775	4,438	22
23	Sidewalk Replacement			2014	2,750		15	183	183	458	23
24	Grease Trap Replacement			2014	4,787		7	684	684	1,710	24
25	Landscaping and Brick Installation Along Front Entrance			2014	2,666		7	381	381	953	25
26	Awning			2016	4,973		10	249	249	249	26
27	A/C Repair			2016	5,037		7	720	720	720	27
28	Soffit Siding on Building			2016	4,200		10	210	210	210	28
29											29
30	Land Improvements Booked					420			(420)		30
31	Building Booked					16,667			(16,667)		31
32	Building Improvement Booked					10,705			(10,705)		32
33											33
34	2016-Home Office Allocation-Building Improvements				8,115			195	195		34
35	2016-Home Office Allocation-Land Improvements				747			48	48		35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
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)		\$ 711,972	\$ 27,792		\$ 28,423	\$ 631	\$ 253,044	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	\$ 78,748	\$ 5,588	\$ 7,875	\$ 2,287	5-10 yrs.	\$ 51,976	71
72	Current Year Purchases	4,667	636	333	(303)	7 yrs.	333	72
73	Fully Depreciated Assets	181,838					181,838	73
74	Home Office Allocation			9,497	9,497			74
75	TOTALS	\$ 265,253	\$ 6,224	\$ 17,705	\$ 11,481		\$ 234,147	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	Patient Care	'06 Ford Econoline	2005	\$ 28,696	\$				\$ 28,696	76
77										77
78										78
79										79
80	TOTALS			\$ 28,696	\$	\$	\$		\$ 28,696	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)	\$ 1,055,921	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 34,016	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 46,128	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 12,112	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 515,887	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: \$ 11,949
- Description: See Attached Schedule 14A
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

Tuscola Health Care Center
0054429
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	\$	5,953
Dishwasher		705
Copier		4,499
Home Office Allocation		792
		<u>11,949</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.)										
	Service	Schedule V Line & Column Reference	2	3	4		5	6	7	8
			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	\$	5,176	\$ 77,638	\$	5,176	\$ 77,638	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,078	31,167		2,078	31,167	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		6,514	97,712	104	6,514	97,816	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				47,154		47,154	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			\$	13,768	\$ 206,517	\$ 47,258	13,768	\$ 253,775	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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 3,674,002	\$ 3,674,002	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 18,708)	542,384	542,384	3
4	Supply Inventory (priced at Cost)	10,540	10,540	4
5	Short-Term Investments			5
6	Prepaid Insurance	21,159	21,159	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Employee Education Loans	500	500	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,248,585	\$ 4,248,585	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	56,300	50,000	13
14	Buildings, at Historical Cost	500,000	508,115	14
15	Leasehold Improvements, at Historical Cost	194,656	203,857	15
16	Equipment, at Historical Cost	293,949	293,949	16
17	Accumulated Depreciation (book methods)	(524,989)	(515,887)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	52,631	52,631	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Intercompany Loans	133,823	133,823	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 706,370	\$ 726,488	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,954,955	\$ 4,975,073	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 431,918	\$ 431,918	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	82,553	82,553	30
31	Accrued Taxes Payable (excluding real estate taxes)	288,640	288,640	31
32	Accrued Real Estate Taxes(Sch.IX-B)	19,212	19,212	32
33	Accrued Interest Payable	6,221	6,221	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	5,984	5,984	36
37	Accrued Management Fees	297,257	297,257	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,131,785	\$ 1,131,785	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,522,179	1,522,179	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)	\$ 1,522,179	\$ 1,522,179	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,653,964	\$ 2,653,964	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,300,991	\$ 2,321,109	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,954,955	\$ 4,975,073	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,916,620	1
2	Restatements (describe):		2
3	Prior Period Adjustments Made After Cost Report Was Filed	(25,000)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,891,620	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	409,371	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)	\$ 409,371	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)	\$ 2,300,991	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Tuscola Health Care Center

0054429

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	\$ 3,046,874	1
2	Discounts and Allowances for all Levels	(326,573)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,720,301	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	407,160	6
7	Oxygen	7,473	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 414,633	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	3,249	14
15	Telephone, Television and Radio	4,513	15
16	Rental of Facility Space		16
17	Sale of Drugs	77,903	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	6,155	20
21	Other Medical Services	5,662	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 97,482	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	24	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 24	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	4,772	28
28a	<u>Miscellaneous Revenue</u>	3,784	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 8,556	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,240,996	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	579,583	31
32	Health Care	1,359,804	32
33	General Administration	512,771	33
	B. Capital Expense		
34	Ownership	145,623	34
	C. Ancillary Expense		
35	Special Cost Centers	91,554	35
36	Provider Participation Fee	142,290	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,831,625	40
41	Income before Income Taxes (line 30 minus line 40)**	409,371	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 409,371	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,086,571	44
45	Private Pay - Net Inpatient Revenue	1,411,923	45
46	Medicare - Net Inpatient Revenue	158,323	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	63,484	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,720,301	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	2,049	2,130	\$ 69,562	\$ 32.66	1
2	Assistant Director of Nursing	2,055	2,139	56,509	26.42	2
3	Registered Nurses	6,031	6,250	142,190	22.75	3
4	Licensed Practical Nurses	11,124	11,605	220,689	19.02	4
5	CNAs & Orderlies	30,039	31,390	432,520	13.78	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,016	2,170	32,704	15.07	9
10	Activity Assistants					10
11	Social Service Workers	1,274	1,274	16,559	13.00	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	32,191	15.48	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,475	12,581	111,126	8.83	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	48,935	23.53	17
18	Housekeepers	11,539	11,691	119,127	10.19	18
19	Laundry					19
20	Administrator	2,080	2,080	75,407	36.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,043	2,043	29,699	14.54	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	1,969	2,125	57,656	27.13	32
33	Other(specify) <u>Transportation</u>	870	870	9,443	10.85	33
34	TOTAL (lines 1 - 33)	89,724	92,508	\$ 1,454,317 *	\$ 15.72	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	8,400	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,943	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)		\$ 12,343		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

[illegible]

*** Attach copy of IMRF notifications**

****See instructions.**

Tuscola Health Care Center
0054429

Period Beginning

1/1/2016

Period End

12/31/2016

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		6,264

Home Office Allocation

Lucie, Scalf, and Bougher	Legal	43
Miscellaneous	Legal	15
Miller Hall and Triggs	Legal	74
Healthcare Resources International	Legal	370
Hunziker Law	Legal	89
Lexis Nexis	Legal	8
CliftonLarson Allen	Accountants	385
Ginoli & Co.	Accountants	1,259
Miscellaneous	Computer Services	49
Change Healthcare	Computer Services	7
PTC Select	Computer Services	4
Advanced Answers on Demand	Computer Services	3,385
Stratus Networks	Computer Services	344
Kemper Technology	Computer Services	227
AT&T	Computer Services	5
Ability Network	Computer Services	1,443
CIAN	Computer Services	172
Comcast	Computer Services	28
CCH	Computer Services	11
Charter Communications	Computer Services	33
Allscripts	Computer Services	503
ATS	Computer Services	227
Allpayer Exchange	Computer Services	11
Optimizer	Other Prof Fees	35
Ankura	Other Prof Fees	263
David Budde	Other Prof Fees	30
Bruner, Cooper, Zuck	Other Prof Fees	77
Marotta, Gund, Budd, Dzerda	Other Prof Fees	473
Professional Software and Services	Other Prof Fees	19
Hughes Valuation Services	Other Prof Fees	24
Alan Litwiller	Other Prof Fees	2

Total (agree to Schedule V, line 19, column 8)	<u>15,879</u>
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XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No

(2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA \$1000

(3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7 yrs.

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 29,152 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. \$ 142,290
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. \$ 3,249

(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. \$ 4,772
c. What percent of all travel expense relates to transportation of nurses and patients? 100
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training?** No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A

(17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli and Company

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. No
Attach invoices and a summary of services for all architect and appraisal fees

RECONCILIATION REPORT			Tuscola Health Care Ce		12:55 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	-79,457	equal to	-79,457	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	82,012	equal to	82,012	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	18,924	equal to	18,924	0	FAILED	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	47,332	equal to	47,332	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	46,128	equal to	46,128	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	11,949	equal to	11,949	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	206,621	equal to	206,621	0	O.K.	Pg16 Z12+Z14..	N/A,B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	47,258	equal to	47,258	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	579,583	equal to	579,583	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,359,804	equal to	1,359,804	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	512,771	equal to	512,771	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	145,623	equal to	145,623	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	91,554	equal to	91,554	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..,H24+I	N/A	38to41+43	4
Income Stat. Prov. Partic.	142,290	equal to	142,290	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	979,126	equal to	979,126	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	42,147	equal to	42,147	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	16,559	equal to	16,559	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	143,317	equal to	143,317	0	O.K.	Pg20 K22..,K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	48,935	equal to	48,935	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	119,127	equal to	119,127	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	0	equal to		#VALUE!	#VALUE!	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	75,407	equal to	75,407	0	O.K.	Pg20 K30..,K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	29,699	equal to	29,699	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	1,454,317	equal to	1,378,910	75,407	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	8,400	< or = to	8,400	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	3,943	< or = to	6,724	-2,781	O.K.	Pg20 X14..,X16+	B. & C.	7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	63	-63	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.	75,407	equal to	75,407	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	248,400	equal to	248,400	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	6,264	equal to	6,264	0	FAILED	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	204,456	equal to	204,456	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	7,229	equal to	7,229	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	41	equal to	41	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	142,290	equal to	142,290	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	1,029	equal to	1,583	-554	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-25,600	equal to	-25,600	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4I	B.	14	8
Total loan balance	1,522,179	equal to	1,522,179	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	19,212	equal to	19,212	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	711,972	equal to	711,972	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	293,949	equal to	293,949	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	515,887	equal to	515,887	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	2,300,991	equal to	2,300,991	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	409,371	equal to	409,371	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	4,954,955	equal to	4,954,955	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	143,317	11,671	0	154,988	0	154,988	3,775	158,763
2. Food Purchase	0	113,325	0	113,325	0	113,325	-3,180	110,145
3. Housekeeping	119,127	19,352	0	138,479	0	138,479	66	138,545
4. Laundry	0	8,768	0	8,768	0	8,768	0	8,768
5. Heat and Other Utilities	0	0	84,817	84,817	0	84,817	220	85,037
6. Maintenance	48,935	16,803	13,468	79,206	0	79,206	2,061	81,267
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	311,379	169,919	98,285	579,583	0	579,583	2,942	582,525
9. Medical Director	0	0	8,400	8,400	0	8,400	0	8,400
10. Nursing & Medical Records	979,126	99,788	6,724	1,085,638	0	1,085,638	-3,632	#####
10a. Therapy	0	104	206,517	206,621	0	206,621	0	206,621
11. Activities	42,147	376	63	42,586	0	42,586	-4,772	37,814
12. Social Services	16,559	0	0	16,559	0	16,559	0	16,559
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	1,037,832	100,268	221,704	1,359,804	0	1,359,804	-8,404	#####
17. Administrative	0	0	248,400	248,400	0	248,400	-172,993	75,407
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	6,264	6,264	0	6,264	9,615	15,879
20. Fees, Subscriptions & Promotion	0	0	6,827	6,827	0	6,827	402	7,229
21. Clerical & General Office	29,699	2,902	11,378	43,979	0	43,979	43,973	87,952
22. Employee Benefits & Payroll	0	0	179,846	179,846	0	179,846	24,610	204,456
23. Inservice Training & Education	0	0	0	0	0	0	84	84
24. Travel and Seminar	0	0	0	0	0	0	41	41
25. Other Admin. Staff Trans	0	0	4,689	4,689	0	4,689	3,463	8,152
26. Insurance-Prop.Liab.Malpractice	0	0	22,766	22,766	0	22,766	488	23,254
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	29,699	2,902	480,170	512,771	0	512,771	-90,317	422,454
29. Total General Administrative	1,378,910	273,089	800,159	2,452,158	0	2,452,158	-95,779	#####
30. Depreciation	0	0	34,016	34,016	0	34,016	12,112	46,128
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	47,332	47,332
32. Interest	0	0	81,750	81,750	0	81,750	262	82,012
33. Real Estate	0	0	18,700	18,700	0	18,700	224	18,924
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	11,157	11,157	0	11,157	792	11,949
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	145,623	145,623	0	145,623	60,722	206,345
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	47,154	0	47,154	0	47,154	0	47,154
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	142,290	142,290	0	142,290	0	142,290
43. Other (specify):*	0	560	43,840	44,400	0	44,400	-44,400	0
44. Total Special Cost Ce	0	47,714	186,130	233,844	0	233,844	-44,400	189,444
45. Grand Total	1,378,910	320,803	1,131,912	2,831,625	0	2,831,625	-79,457	#####

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	3,674,002	3,674,002
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	542,384	542,384
4. Supply Inventory	10,540	10,540
5. Short-Term Investments	0	0
6. Prepaid Insurance	21,159	21,159
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	500	500
10. Total current assets	4,248,585	4,248,585
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	56,300	50,000
14. Buildings, at Historical Cost	500,000	508,115
15. Leasehold Improvements, Historical Cost	194,656	203,857
16. Equipment, at Historical Cost	293,949	293,949
17. Accumulated Depreciation (book methods)	-524,989	-515,887
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	52,631	52,631
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	133,823	133,823
24. Total Long-Term Assets	706,370	726,488
25. Total Assets	4,954,955	4,975,073
CURRENT LIABILITIES		
26. Accounts Payable	431,918	431,918
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	82,553	82,553
31. Accrued Taxes Payable	288,640	288,640
32. Accrued Real Estate Taxes	19,212	19,212
33. Accrued Interest Payable	6,221	6,221
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	5,984	5,984
37. Other Current Liabilities (specify):	297,257	297,257
38. Total Current Liabilities	1,131,785	1,131,785
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	1,522,179	1,522,179
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	1,522,179	1,522,179
46.Total Liabilities	2,653,964	2,653,964
47.Total Equity	2,300,991	2,321,109
48.Total Liabilities and Equity	4,954,955	4,975,073

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,046,874
2. Discounts and Allowances for all Levels	-326,573
Subtotal - Inpatient Care	2,720,301
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	407,160
7. Oxygen	7,473
Subtotal - Ancillary Revenue	414,633
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	3,249
15. Telephone, Television, and Radio	4,513
16. Rental of Facility Space	0
17. Sale of Drugs	77,903
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	6,155
21. Other Medical Services	5,662
22. Laundry	0
Subtotal - Other Operating Revenue	97,482
24. Contributions	0
25. Interest and Other Investments Income	24
Subtotal - Non-Operating Revenue	24
27. Other Revenue (specify):	4,772
28. Other Revenue (specify):	3,784
Subtotal - Other Revenue	8,556
30. Total Revenue	3,240,996
31. General Services	249,391
32. Health Care	623,729
33. General Administration	219,822
34. Ownership	68,116
35. Special Cost Centers	55,145
35. Provider Participation Fee	64,067
37. Other	0
40. Total Expenses	1,280,270
41. Income Before Income Taxes	1,960,726
42. Income Taxes	0
43. Net Income or Loss for the Year	1,960,726