

		FOR BHF USE					

LL1

DEPARTMENT OF
FINANCE

I. IDPH License ID Number: 0050914

Facility Name: El Paso Health Care Center

Address: 850 East Second St El Paso
Number City

County: Woodford

Telephone Number: (309) 527-2700 Fax # (309) 527-2725

HFS ID Number: _____

Date of Initial License for Current Owners: 10/20/2004

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOV
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	
IRS Exemption Code	_____	<input type="checkbox"/>	Corporation	<input type="checkbox"/>	
		<input checked="" type="checkbox"/>	"Sub-S" Corp.	<input type="checkbox"/>	
		<input type="checkbox"/>	Limited Liability Co.	<input type="checkbox"/>	
		<input type="checkbox"/>	Trust	<input type="checkbox"/>	
		<input type="checkbox"/>	Other	<input type="checkbox"/>	

In the event there are further questions about this report, please contact:
 Name: Mike Kocher Telephone Number: (309) 689-5850
 Email Address: _____

Facility Name & ID Number El Paso Health Care Center

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

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	38,675	928	3,491	43,094
9	SNF/PED				
10	ICF				
11	ICF/DD				
12	SC				
13	DD 16 OR LESS				
14	TOTALS	38,675	928	3,491	43,094

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.99%

0050914 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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 10/20/2004

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

YES [X] Date 10/20/2004 NO []

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

YES [X] NO [] If YES, enter number of beds certified 123 and days of care provided 1,415

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [] CASH* []

Is your fiscal year identical to your tax year? YES [X] NO []

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

Table with 2 columns: Line number (1-14) and corresponding question/answer area.

Facility Name & ID Number

El Paso Health Care Center

#

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger			
		Salary/Wage 1	Supplies 2	Other 3	Total 4
	A. General Services				
1	Dietary	189,698	22,836		212,534
2	Food Purchase		212,510		212,510
3	Housekeeping	116,385	32,543		148,928
4	Laundry	58,732	12,355		71,087
5	Heat and Other Utilities			143,886	143,886
6	Maintenance	50,857	18,903	32,387	102,147
7	Other (specify):* Home Off. Ben. All.				
8	TOTAL General Services	415,672	299,147	176,273	891,092
	B. Health Care and Programs				
9	Medical Director			25,200	25,200
10	Nursing and Medical Records	1,156,646	90,338	202,950	1,449,934
10a	Therapy			265,312	265,312
11	Activities	157,869	224	884	158,977
12	Social Services	143,418	5		143,423
13	CNA Training				
14	Program Transportation				
15	Other (specify):* Home Off. Ben. All.				
16	TOTAL Health Care and Programs	1,457,933	90,567	494,346	2,042,846
	C. General Administration				
17	Administrative	2,888		337,400	340,288
18	Directors Fees				
19	Professional Services			5,779	5,779
20	Dues, Fees, Subscriptions & Promotions			3,679	3,679
21	Clerical & General Office Expenses	40,479	4,708	21,947	67,134
22	Employee Benefits & Payroll Taxes			200,014	200,014
23	Inservice Training & Education			236	236
24	Travel and Seminar				
25	Other Admin. Staff Transportation			12,637	12,637
26	Insurance-Prop.Liab.Malpractice			47,742	47,742
27	Other (specify):* Home Off. Ben. All.				
28	TOTAL General Administration	43,367	4,708	629,434	677,509
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,916,972	394,422	1,300,053	3,611,447

*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

Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
				9	10	
	212,534	8,492	221,026			1
	212,510	(1,687)	210,823			2
	148,928	84	149,012			3
	71,087		71,087			4
	143,886	644	144,530			5
	102,147	4,160	106,307			6
		480	480			7
	891,092	12,173	903,265			8
	25,200		25,200			9
	1,449,934	(2,544)	1,447,390			10
	265,312		265,312			10a
	158,977	(22,302)	136,675			11
	143,423		143,423			12
						13
						14
						15
	2,042,846	(24,846)	2,018,000			16
	340,288	(262,140)	78,148			17
						18
	5,779	30,235	36,014			19
	3,679	1,495	5,174			20
	67,134	116,822	183,956			21
	200,014		200,014			22
	236	169	405			23
		9	9			24
	12,637	7,861	20,498			25
	47,742	1,518	49,260			26
		9,741	9,741			27
	677,509	(94,290)	583,219			28
	3,611,447	(106,963)	3,504,484			29

e a detailed explanation of each reclassification.

Facility Name & ID Number El Paso Health Care Center

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger			
		Salary/Wage 1	Supplies 2	Other 3	Total 4
	D. Ownership				
30	Depreciation			44,559	44,559
31	Amortization of Pre-Op. & Org.			15,823	15,823
32	Interest			282,965	282,965
33	Real Estate Taxes			43,083	43,083
34	Rent-Facility & Grounds				
35	Rent-Equipment & Vehicles			33,327	33,327
36	Other (specify):*				
37	TOTAL Ownership			419,757	419,757
	Ancillary Expense				
	E. Special Cost Centers				
38	Medically Necessary Transportation				
39	Ancillary Service Centers		176,660		176,660
40	Barber and Beauty Shops				
41	Coffee and Gift Shops				
42	Provider Participation Fee			319,904	319,904
43	Other (specify):* Non-allowable Costs	34,359	673	106,094	141,126
44	TOTAL Special Cost Centers	34,359	177,333	425,998	637,690
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,951,331	571,755	2,145,808	4,668,894

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$100

Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
				9	10	
	44,559	(1,823)	42,736			30
	15,823		15,823			31
	282,965	238,744	521,709			32
	43,083	683	43,766			33
						34
	33,327	1,651	34,978			35
						36
	419,757	239,255	659,012			37
						38
	176,660		176,660			39
						40
						41
	319,904		319,904			42
	141,126	(141,126)				43
	637,690	(141,126)	496,564			44
	4,668,894	(8,834)	4,660,060			45

0.

be adjusted out of Schedule V, pages 3 or 4 via column 7.
 r cost was included. (See instructions.)

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	203,614	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 203,614		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (8,834)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

El Paso Health Care Center

ID# 0050914
 Report Period Beginning: 1/1/2013
 Ending: 12/31/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (5,684)	43	1
2	X-Rays-Part A	(3,540)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(212)	21	3
4	Offset Transportation Revenue	(22,302)	11	4
5	Disallowed Special Events	406	43	5
6	Offset Miscellaneous Nursing Supplies Revenue	(2,574)	10	6
7	Disallowed Air Travel Expenses	(1,667)	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
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	(35,573)		49

Facility Name & ID Number El Paso Health Care Center

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE
	A. General Services	5 & 5A	6	6A	6B
1	Dietary	0	8,492	0	0
2	Food Purchase	(1,869)	182	0	0
3	Housekeeping	0	84	0	0
4	Laundry	0	0	0	0
5	Heat and Other Utilities	0	644	0	0
6	Maintenance	0	4,160	0	0
7	Other (specify):*	0	480	0	0
8	TOTAL General Services	(1,869)	14,042	0	0
	B. Health Care and Programs				
9	Medical Director	0	0	0	0
10	Nursing and Medical Records	(2,574)	30	0	0
10a	Therapy	0	0	0	0
11	Activities	(22,302)	0	0	0
12	Social Services	0	0	0	0
13	CNA Training	0	0	0	0
14	Program Transportation	0	0	0	0
15	Other (specify):*	0	0	0	0
16	TOTAL Health Care and Programs	(24,876)	30	0	0
	C. General Administration				
17	Administrative	0	(262,140)	0	0
18	Directors Fees	0	0	0	0
19	Professional Services	0	17,903	0	0
20	Fees, Subscriptions & Promotions	0	0	1,138	12,332
21	Clerical & General Office Expenses	(212)	0	105,239	357
22	Employee Benefits & Payroll Taxes	0	0	0	11,795
23	Inservice Training & Education	0	0	170	(1)
24	Travel and Seminar	0	0	9	0
25	Other Admin. Staff Transportation	0	0	7,861	0
26	Insurance-Prop.Liab.Malpractice	0	0	1,518	0
27	Other (specify):*	0	0	9,741	0
28	TOTAL General Administration	(212)	(244,237)	125,676	24,483
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(26,957)	(230,165)	125,676	24,483

Summary A
12/31/2013

SUMMARY TOTALS	
(to Sch V, col.7)	
8,492	1
(1,687)	2
84	3
0	4
644	5
4,160	6
480	7
12,173	8
0	9
(2,544)	10
0	10a
(22,302)	11
0	12
0	13
0	14
0	15
(24,846)	16
(262,140)	17
0	18
17,903	19
13,470	20
105,384	21
11,795	22
169	23
9	24
7,861	25
1,518	26
9,741	27
(94,290)	28
(106,963)	29

Facility Name & ID Number El Paso Health Care Center

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE
	D. Ownership	5 & 5A	6	6A	6B
30	Depreciation	(9,230)	0	6,977	430
31	Amortization of Pre-Op. & Org.	0	0	0	0
32	Interest	(35,135)	0	11,605	262,274
33	Real Estate Taxes	0	0	683	0
34	Rent-Facility & Grounds	0	0	0	0
35	Rent-Equipment & Vehicles	0	0	1,257	394
36	Other (specify):*	0	0	0	0
37	TOTAL Ownership	(44,365)	0	20,522	263,098
	Ancillary Expense				
	E. Special Cost Centers				
38	Medically Necessary Transportation	0	0	0	0
39	Ancillary Service Centers	0	0	0	0
40	Barber and Beauty Shops	0	0	0	0
41	Coffee and Gift Shops	0	0	0	0
42	Provider Participation Fee	0	0	0	0
43	Other (specify):*	(141,126)	0	0	0
44	TOTAL Special Cost Centers	(141,126)	0	0	0
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(212,448)	(230,165)	146,198	287,581

Summary B
12/31/2013

SUMMARY TOTALS (to Sch V, col.7)	
(1,823)	30
0	31
238,744	32
683	33
0	34
1,651	35
0	36
239,255	37
0	38
0	39
0	40
0	41
0	42
(141,126)	43
(141,126)	44
(8,834)	45

Facility Name & ID Number El Paso Health Care Center

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSI
Name	Ownership %	Name
Mark B. Petersen	100	See PG6 - Supp

B. Are any costs included in this report which are a result of transactions with related organizations? management fees, purchase of supplies, and so forth. YES

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Org
Schedule V	Line	Item	Amount	Name of Related O
1	V	1 Dietary	\$	Petersen Health Ca
2	V	2 Food		Petersen Health Ca
3	V	3 Housekeeping		Petersen Health Ca
4	V	4 Laundry		Petersen Health Ca
5	V	5 Utilities		Petersen Health Ca
6	V	6 Maintenance		Petersen Health Ca
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Ca
8	V	10 Nursing and Medical Records		Petersen Health Ca
9	V	10A Therapy		Petersen Health Ca
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Ca
11	V	17 Administrative	337,400	Petersen Health Ca
12	V	19 Professional Services		Petersen Health Ca
13	V			
14	Total		\$ 337,400	

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

See the instructions. Use Page 6-Supplemental as necessary.

OWNING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
	City	Name See PG6 - Supp	City	Type of Business

This includes rent,
NO

accordance with

Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)
ire, Inc.	100.00%	\$ 8,492	\$ 8,492
ire, Inc.	100.00%	182	182
ire, Inc.	100.00%	84	84
ire, Inc.	100.00%	0	
ire, Inc.	100.00%	644	644
ire, Inc.	100.00%	4,160	4,160
ire, Inc.	100.00%	480	480
ire, Inc.	100.00%	30	30
ire, Inc.	100.00%	0	
ire, Inc.	100.00%	0	
ire, Inc.	100.00%	75,260	(262,140)
ire, Inc.	100.00%	17,903	17,903
		\$ 107,235	\$ * (230,165)

ESS

1
2
3
4
5
6
7
8
9
10
11
12
13
14

Facility Name & ID Number El Paso Health Care Center

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? I
 management fees, purchase of supplies, and so forth. YES

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Org
Schedule V		Line	Item	Amount	Name of Related O
15	V	20	Dues, Fees, Subs & Promotions	\$	Petersen Health Care
16	V	21	Clerical and General Office		Petersen Health Care
17	V	23	Inservice Training & Education		Petersen Health Care
18	V	24	Travel and Seminar		Petersen Health Care
19	V	25	Other Admin. Staff Transport.		Petersen Health Care
20	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care
21	V	27	Mgmt. Allocation of Benefits		Petersen Health Care
22	V	30	Depreciation		Petersen Health Care
23	V	32	Interest		Petersen Health Care
24	V	33	Real Estate Taxes		Petersen Health Care
25	V	34	Rent-Facility and Grounds		Petersen Health Care
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care
27	V				
28	V				
29	V				
30	V				
31	V				
32	V				
33	V				
34	V				
35	V				
36	V				
37	V				
38	V				
39	Total			\$	

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

15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39

Facility Name & ID Number El Paso Health Care Center

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? **1** management fees, purchase of supplies, and so forth. YES

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 Org
Schedule V		Line	Item	Amount	Name of Related O
15	V	1	Dietary	\$	Petersen Health Netw
16	V	2	Food		Petersen Health Netw
17	V	3	Housekeeping		Petersen Health Netw
18	V	4	Laundry		Petersen Health Netw
19	V	5	Utilities		Petersen Health Netw
20	V	6	Maintenance		Petersen Health Netw
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Netw
22	V	10	Nursing and Medical Records		Petersen Health Netw
23	V	12	Social Services		Petersen Health Netw
24	V	17	Administrative		Petersen Health Netw
25	V	19	Professional Services		Petersen Health Netw
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Netw
27	V	21	Clerical and General Office		Petersen Health Netw
28	V	22	Employee Benefits & Payroll		Petersen Health Netw
29	V	23	Inservice Training & Education		Petersen Health Netw
30	V	24	Travel and Seminar		Petersen Health Netw
31	V	25	Other Admin. Staff Transport.		Petersen Health Netw
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Netw
33	V	27	Mgmt. Allocation of Benefits		Petersen Health Netw
34	V	30	Depreciation		Petersen Health Netw
35	V	32	Interest		Petersen Health Netw
36	V	33	Real Estate Taxes		Petersen Health Netw
37	V	34	Rent-Facility and Grounds		Petersen Health Netw
38	V	35	Rent-Equipment & Vehicles		Petersen Health Netw
39	Total			\$	

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

This includes rent,
NO

accordance with

Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)
Organization	100.00%	\$ 0	\$
Organization	100.00%	0	
Organization	100.00%	12,332	12,332
Organization	100.00%	357	357
Organization	100.00%	11,795	11,795
Organization	100.00%	(1)	(1)
Organization	100.00%	0	
Organization	100.00%	430	430
Organization	100.00%	262,274	262,274
Organization	100.00%	0	
Organization	100.00%	0	
Organization	100.00%	394	394
		\$ 287,581	\$ * 287,581

15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39

Facility Name & ID Number

El Paso Health Care Center

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizat

	1 OWNERS		2 RELATED NU
	Name	Ownership %	Name
1			Aledo Health Care Center
2			Arcola Health Care Center
3			Aspen Rehab & Health Care
4			Batavia Rehab & Health Care Cent
5			Bement Health Care Center
6			Benton Rehab & Health Care Cent
7			Bloomington Rehab & Health Care
8			Casey Health Care Center
9			Charleston Rehab & Health Care C
10			Cisne Rehab & Health Care Center
11			Countryview Care Center of Macor
12			Countryview Terrace
13			Cumberland Rehab & Health Care
14			Decatur Rehab & Health Care Cen
15			Eastside Health & Rehabilitation C
16			Eastview Terrace
17			El Paso Health Care Center
18			Enfield Rehab & Health Care Cent
19			Farmer City Rehab & Health Care
20			Flanagan Rehab & Health Care Ce
21			Flora Gardens Care Center
22			Flora Health Care Center
23			Fondulac Rehab & Health Care Ce
24			Havana Health Care Center
25			Illini Heritage Rehab & Health Car
26			Jonesboro Rehab & Health Care C
27			Kewanee Care Home
28			LaHarpe Davier Health Care Cente
29			Lebanon Care Center
30			Marigold Rehab & Health Care Ce

Locations (parties) as defined in the instructions.

NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
	City	Name	City	Type of Business
	Aledo	Petersen Companies, L	Peoria	Mgmt/Bookkeeping
	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping
	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping
ter	Batavia	Petersen Health Enterj	Peoria	Mgmt/Bookkeeping
	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping
er	Benton	Petersen Health System	Peoria	Mgmt/Bookkeeping
Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality
	Casey	Petersen Restaurants,	Peoria	Restaurant
Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping
	Cisne	Petersen Health Care V	Peoria	Mgmt/Bookkeeping
mb	Macomb	Petersen Health Care V	Peoria	Mgmt/Bookkeeping
	Louisville	Petersen Health Care V	Sullivan	Lessor
Center	Greenup	Petersen Health Care V	Peoria	Mgmt/Bookkeeping
ter	Decatur	Petersen Health Care X	Peoria	Lessor
Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor
	Sullivan	Petersen West Frankfo	West Frankfort	Lessor
	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping
er	Enfield	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor
Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor
nter	Flanagan			
	Flora			
	Flora			
nter	East Peoria			
	Havana			
ce	Champaign			
enter	Jonesboro			
	Kewanee			
er	LaHarpe			
	Lebanon			
nter	Galesburg			

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

Facility Name & ID Number

El Paso Health Care Center

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizat

	1 OWNERS		2 RELATED NU
	Name	Ownership %	Name
1			Mason Point
2			McLeansboro Rehab & Health Car
3			Mt. Vernon Health Care Center
4			Newman Rehab & Health Care Cer
5			Nokomis Rehab & Health Care Cer
6			North Aurora Care Center
7			Orchard View Rehab & Health Car
8			Palm Terrace of Mattoon
9			Piper City Rehab & Living Center
10			Pleasant View Rehab & Health Car
11			Polo Rehabilitation & Health Care
12			Prairie City Rehab & Health Care
13			Robings Manor Nursing Home
14			Rochelle Gardens
15			Rochelle Rehab & Health Care Cen
16			Rock Falls Rehab & Health Care C
17			Arrow Wood Independent Living
18			Roseville Rehab and Health Care C
19			Rosiclare Rehab & Health Care Ce
20			Royal Oaks Care Center
21			Sandwich Rehab & Health Care Ce
22			Iron Wood Independent Living
23			Shawnee Rose Care Center
24			Shelbyville Rehab & Health Care C
25			South Elgin Rehab & Health Care
26			Sugar Creek Care Center
27			Sullivan Health Care Center
28			Sunset Manor Nursing Home
29			Swansea Rehab & Health Care
30			Timbercreek Rehab & Health Cent

Entities (parties) as defined in the instructions.

NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
	City	Name	City	Type of Business
	Sullivan			
Center	McLeansboro			
	Mt. Vernon			
Center	Newman			
Center	Nokomis			
	North Aurora			
Center	Princeton			
	Mattoon			
	Piper City			
Center	Morrison			
Center	Polo			
Center	Prairie City			
	Brighton			
	Rochelle			
Center	Rochelle			
Center	Rock Falls			
	Rock Falls			
Center	Roseville			
Center	Rosiclare			
	Kewanee			
Center	Sandwich			
	Sandwich			
	Harrisburg			
Center	Shelbyville			
Center	South Elgin			
	Watseka			
	Sullivan			
	Canton			
	Swansea			
Center	Pekin			

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

Facility Name & ID Number

El Paso Health Care Center

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations

	1 OWNERS		2 RELATED NUMBERS
	Name	Ownership %	Name
1			Toulon Health Care Center
2			Tuscola Health Care Center
3			Twin Lakes Rehab & Health Care Center
4			Vandalia Rehab & Health Care Center
5			Watseka Health Care Center
6			Westside Rehab & Care Center
7			Whispering Oaks
8			White Oak Rehab & Health Care Center
9			Willow Rose Rehab & Health Care Center
10			Sheldon Health Care Center
11			Tuscola Health Care Center
12			Effingham Health Care Center
13			Collinsville Health Care Center
14			Ozark Rehab & Health Care Center
15			South Shore Health Care, LLC
16			Cedargate Skilled Nursing Facility
17			Tarkio Rehab & Health Care Center
18			Shangri-la Rehab & Living Center
19			Prairie Rose Care Center
20			Illini Heritage Rehab & Health Center
21			Courtyard Estates of Kewanee
22			Courtyard Estates of Bradford
23			Courtyard Estates of Galva
24			Courtyard Estates of Walcott
25			Courtyard Village of Kewanee
26			Lakewood Village
27			Courtyard Estates of Monmouth
28			Riverview Estates
29			Simple Blessings
30			Courtyard Estates of Bushnell

Locations (parties) as defined in the instructions.

NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
	City	Name	City	Type of Business
	Toulon			
	Tuscola			
Center	Paris			
Center	Vandalia			
	Watseka			
	West Frankfort			
	Rosiclare			
Center	Mt. Vernon			
Center	Jerseyville			
	Sheldon			
	Tuscola			
	Effingham			
	Collinsville			
r	Osage Beach, MO			
	Gary, IN			
	Poplar Bluff, MO			
er	Tarkio, MO			
	Blue Springs, MO			
	Pana			
Center	Champaign			
	Kewanee			
	Bradford			
	Galva			
	Walcott			
	Kewanee			
	Charleston			
	Monmouth			
	Havana			
	Casey			
	Bushnell			

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

Facility Name & ID Number

El Paso Health Care Center

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations

	1 OWNERS		2 RELATED NUMBERS
	Name	Ownership %	Name
1			Courtyard Estates of Canton
2			Legacy Estates of Monmouth
3			Courtyard Estates of Sullivan
4			Courtyard Estates of Peoria
5			Cornerstone Health and Rehabilitation
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

VII. RELATED PARTIES (continued)

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

**NOTE: ALL owners (even those with less than 5% ownership) and their re
must be listed on this schedule.**

	1	2	3	4
	Name	Title	Function	Ownership Interest
1				
2				
3				
4	N/A			
5				
6				
7				
8				
9				
10				
11				
12				
13				

*** If the owner(s) of this facility or any other related parties listed above have receive
of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE ,**

**** This must include all forms of compensation paid by related entities and all
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FO
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RES**

Board of Directors.

Relatives who receive any type of compensation from this home

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
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
			TOTAL	\$	13

For compensation from other nursing homes, attach a schedule detailing the name(s) and AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS

located to Schedule V of this report (i.e., management fees). FORMS OF COMPENSATION RECEIVED FROM THIS HOME, RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

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.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Su All
1	1	Dietary	Resident Days	1,560,986	
2	2	Food	Resident Days	1,560,986	
3	3	Housekeeping	Resident Days	1,560,986	
4	4	Laundry	Resident Days	1,560,986	
5	5	Utilities	Resident Days	1,560,986	
6	6	Maintenance	Resident Days	1,560,986	
7	7	Mgmt. Allocation of Benefits	Resident Days	1,560,986	
8	10	Nursing and Medical Records	Resident Days	1,560,986	
9	10A	Therapy	Resident Days	1,560,986	
10	15	Mgmt. Allocation of Benefits	Resident Days	1,560,986	
11	17	Administrative	Resident Days	1,560,986	
12	19	Professional Services	Resident Days	1,560,986	
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,560,986	
14	21	Clerical and General Office	Resident Days	1,560,986	
15	23	Inservice Training & Education	Resident Days	1,560,986	
16	24	Travel and Seminar	Resident Days	1,560,986	
17	25	Other Admin. Staff Transport.	Resident Days	1,560,986	
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,560,986	
19	27	Mgmt. Allocation of Benefits	Resident Days	1,560,986	
20	30	Depreciation	Resident Days	1,560,986	
21	32	Interest	Resident Days	1,560,986	
22	33	Real Estate Taxes	Resident Days	1,560,986	
23	34	Rent-Facility and Grounds	Resident Days	1,560,986	
24	35	Rent-Equipment & Vehicles	Resident Days	1,560,986	
25	TOTALS				

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

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.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Su All
1	1	Dietary	Resident Days	200,356	
2	2	Food	Resident Days	200,356	
3	3	Housekeeping	Resident Days	200,356	
4	4	Laundry	Resident Days	200,356	
5	5	Utilities	Resident Days	200,356	
6	6	Maintenance	Resident Days	200,356	
7	7	Mgmt. Allocation of Benefits	Resident Days	200,356	
8	10	Nursing and Medical Records	Resident Days	200,356	
9	10A	Therapy	Resident Days	200,356	
10	15	Mgmt. Allocation of Benefits	Resident Days	200,356	
11	17	Administrative	Resident Days	200,356	
12	19	Professional Services	Resident Days	200,356	
13	20	Dues, Fees, Subs & Promotions	Resident Days	200,356	
14	21	Clerical and General Office	Resident Days	200,356	
15	22	Employee Benefits & Payroll	Resident Days	200,356	
16	24	Travel and Seminar	Resident Days	200,356	
17	25	Other Admin. Staff Transport.	Resident Days	200,356	
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	200,356	
19	27	Mgmt. Allocation of Benefits	Resident Days	200,356	
20	30	Depreciation	Resident Days	200,356	
21	32	Interest	Resident Days	200,356	
22	33	Real Estate Taxes	Resident Days	200,356	
23	34	Rent-Facility and Grounds	Resident Days	200,356	
24	35	Rent-Equipment & Vehicles	Resident Days	200,356	
25	TOTALS				

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required
		YES	NO		
	A. Directly Facility Related				
	Long-Term				
1	The Private Bank		X	Mortgage	Varies
2					
3					
4					
5					
	Working Capital				
6					
7					
8					
9	TOTAL Facility Related				
	B. Non-Facility Related*				
10					
11					
12					
13					
14	TOTAL Non-Facility Related				
15	TOTALS (line 9+line14)				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sc

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, cons (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated (See instructions.)

necessary.)

5	6		7	8	9	10	
Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
	Original	Balance					
11/1/2009	4,130,145	\$ 3,834,849	10/31/2014	Varies	\$ 282,965	1	
						2	
						3	
						4	
						5	
						6	
						7	
						8	
	\$ 4,130,145	\$ 3,834,849			\$ 282,965	9	
						10	
					(35,135)	11	
					11,605	12	
					262,274	13	
	\$	\$			\$ 238,744	14	
	\$ 4,130,145	\$ 3,834,849			\$ 521,709	15	

ch. V. \$ _____ Line # _____

equently, page 4, col. 7.

in column 2.

Facility Name & ID Number **El Paso Health Care Center**

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet statement and bill must accompany

1. Real Estate Tax accrual used on 2012 report.

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, list each year.)

3. Under or (over) accrual (line 2 minus line 1).

4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general and administrative expenses. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the denial.)**

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 refund check.)

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2008	84,516	8
	2009	88,400	9
	2010	89,232	10
	2011	90,082	11
	2012	66,927	12

Accrual based on prior year tax bill.

NOTES:

1. Please indicate a negative number by use of brackets(). Do not deduct taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must file an application for real estate tax exemption unless the building is exempt. **This denial must be no more than four years old at the time of the application.**

sheet, "RE_Tax". The real estate tax the cost report.		\$	92,784	1
overs more than one year, detail below.)	2012	\$	66,927	2
		\$	(25,857)	3
nes below.)		\$	68,940	4
eneral operating costs on Schedule V, sections A, B or C. :opy of the appeal filed with the county.)		\$		5
Home Office Allocation real estate tax appeal board's decision.)		\$	683	6
		\$	43,766	7

	FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2012	\$		13
14	PLUS APPEAL COST FROM LINE 5	\$		14
15	LESS REFUND FROM LINE 6	\$		15
16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

duct any overaccrual of

st attach a denial of an
is rented from a for-profit entity.
t the time the cost report is filed.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 33,000 B. General Construction Type: Exterior

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipr
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Sched

E. List all other business entities owned by this operating entity or related to the operating entity that a
 (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, ind
 List entity name, type of business, square footage, and number of beds/units available (where applic

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
 If so, please complete the following:

1. Total Amount Incurred: 15,823
 3. Current Period Amortization: 15,823

Nature of Costs: _____
 (Attach a complete schedule detailing the total amount o

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet
1	<u>Facility</u>	<u>202,500</u>
2		
3	TOTALS	202,500

Brick & Block Frame Steel Number of Stories 1

(c) Rent from Completely Unrelated Organization.

(e XI or Schedule XII-A. See instructions.)

(c) Rent equipment from Completely Unrelated Organization.

(e XI-C or Schedule XII-B. See instructions.)

are located on or adjacent to this nursing home's grounds
(dependent living facilities, CNA training facilities, etc.)
(if applicable).

YES NO

2. Number of Years Over Which it is Being Amortized: 1

4. Dates Incurred: 2013-Loan Costs for Failed Loan Application

(if organization and pre-operating costs.)

3	4		
Year Acquired	Cost		
2004	\$ 50,000		1
			2
	\$ 50,000		3

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.)

	1	FOR BHF USE ONLY	2	3	
	Beds*		Year Acquired	Year Constructed	
4	123		2004	1974	\$
5					
6					
7					
8					
	Improvement Type**				
9	Sidewalks			2006	
10	Windows			2006	
11	Generator			2007	
12	Office air conditioner repair			2008	
13	Water Heater			2010	
14	Air Conditioner			2010	
15	Fencing			2011	
16	Chair Rail			2013	
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	Land Improvements Booked				
31	Building Booked				
32	Building Improvement Booked				
33					
34	2013-Home Office Allocation-Building Improvements				
35	2013-Home Office Allocation-Land Improvements				
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.

9	
Accumulated depreciation	
218,132	4
	5
	6
	7
	8
3,615	9
2,250	10
7,696	11
1,144	12
3,213	13
1,666	14
705	15
257	16
	17
	18
	19
	20
	21
	22
	23
	24
	25
	26
	27
	28
	29
	30
	31
	32
	33
	34
	35
	36

Facility Name & ID Number El Paso Health Care Center

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.)

1		3	
Improvement Type**		Year Constructed	
37			\$
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56			
57			
58			
59			
60			
61			
62			
63			
64			
65			
66			
67			
68			
69			
70	TOTAL (lines 4 thru 69)		\$

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

9	
Accumulated	
depreciation	
	37
	38
	39
	40
	41
	42
	43
	44
	45
	46
	47
	48
	49
	50
	51
	52
	53
	54
	55
	56
	57
	58
	59
	60
	61
	62
	63
	64
	65
	66
	67
	68
	69
238,678	70

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	2
71	Purchased in Prior Years	\$ 41,629	\$
72	Current Year Purchases	6,981	
73	Fully Depreciated Assets	273,582	
74	Home Office Allocation		
75	TOTALS	\$ 322,192	\$

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost
76				\$
77				
78				
79				
80	TOTALS			\$

E. Summary of Care-Related Assets

		Re
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) +
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B th
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B th
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B th
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B th

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		\$	\$	\$
87	N/A			
88				
89				
90				
91	TOTALS	\$	\$	\$

Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
4,511	\$ 4,163	\$ (348)	5-10 yrs.	\$ 20,976	71
278	349	71	10 yrs.	349	72
				273,582	73
	6,800	6,800			74
4,789	\$ 11,312	\$ 6,523		\$ 294,907	75

Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
\$	\$	\$		\$	76
					77
					78
					79
\$	\$	\$		\$	80

1	2	
Reference	Amount	
(Pages 12B thru 12I, if applicable)	\$ 1,391,781	81
ru 12I, if applicable)	\$ 48,294	82
ru 12I, if applicable)	\$ 42,736	83
ru 12I, if applicable)	\$ (5,558)	84
ru 12I, if applicable)	\$ 533,585	85

**

G. Construction-in-Progress

	Description	Cost	
86	92	\$	92
87	93 N/A		93
88	94		94
89	95	\$	95
90			
91			

* 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, c
 If NO, see instructions.

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

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?

16. Rental Amount for movable equipment: \$ 18,528 Description: See A

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	
17	Facility	2006 Ford E250	\$ 572	\$
18	Facility	2012 Ford E250	822	
19				
20				
21	TOTAL		#####	\$

column 4?

YES NO

5 Total Years of Lease	6 Total Years Renewal Option*	
		3
		4
		5
		6
		7

10. Effective dates of current rental agreement:

Beginning _____
Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____/2014 \$ _____
13. _____/2015 \$ _____
14. _____/2016 \$ _____

_____*

YES NO

attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

4 Rental Expense for this Period	
6,864	17
9,586	18
	19
	20
16,450	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

El Paso Health Care Center

0050914

Period Beginning 1/1/2013

Period End 12/31/2013

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 10,637
Dishwasher	2,482
Laundry Equipment	-
Copier	3,758
Home Office Allocation	<u>1,651</u>
	<u><u>18,528</u></u>

Facility Name & ID Number El Paso Health Care Center

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See inst

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a sch

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p style="text-align: right;"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO </p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PO</p> <p>IN-HOUSE PROG</p> <p>IN OTHER FACII</p> <p>COMMUNITY CC</p> <p>HOURS PER CNA</p>
--	---

B. EXPENSES

ALLOCATION OF COSTS

		Facility		
		1 Drop-outs	2 Completed	
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)	\$		

- (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.

(Instructions.)

(Schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>PORTION:</p> <p>PROGRAM <input type="checkbox"/></p> <p>CITY <input type="checkbox"/></p> <p>COLLEGE <input type="checkbox"/></p> <p>_____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--

C. CONTRACTUAL INCOME

(d)

In the box below record the amount of income your facility received training CNAs from other facilities.

3	4
Contract	Total
	\$
	\$

\$

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	

(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	
			Units of Service	Staff
1	Licensed Occupational Therapist	10A(3)	hrs	\$
2	Licensed Speech and Language Development Therapist	10A(3)	hrs	
3	Licensed Recreational Therapist		hrs	
4	Licensed Physical Therapist	10A(3)	hrs	
5	Physician Care		visits	
6	Dental Care		visits	
7	Work Related Program		hrs	
8	Habilitation		hrs	
9	Pharmacy	39(2)	# of prescripts	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs	
11	Academic Education		hrs	
12	Other (specify):			
13	Other (specify):			
14	TOTAL			\$

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners on this schedule. Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the

STATE OF ILLINOIS

0050914 Report Period Beginning:

1/1/2013 Ending:

3	4		5	6	7	To
Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	To (Col.	(Col.
	Units	Cost				
	7,890	\$ 118,360	\$	7,890	\$	
	2,657	39,861		2,657		
	7,139	107,091		7,139		
			176,660			
	17,686	\$ 265,312	\$ 176,660	17,686	\$	

ners. Consultant fees should be detailed on
 he above activities should not be listed

8

otal Cost (.3 + 5 + 6)	
118,360	1
39,861	2
	3
107,091	4
	5
	6
	7
	8
176,660	9
	10
	11
	12
	13
441,972	14

Facility Name & ID Number El Paso Health Care Center

#

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,785,267	\$ 2,785,267	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>98,662</u>)	999,745	999,745	3
4	Supply Inventory (priced at _____)	15,035	15,035	4
5	Short-Term Investments			5
6	Prepaid Insurance	44,121	44,121	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employee Adv, Security Dep, PPI</u>	10,993	10,993	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,855,161	\$ 3,855,161	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	64,278	50,000	13
14	Buildings, at Historical Cost	934,850	955,113	14
15	Leasehold Improvements, at Historical Cost	48,307	64,476	15
16	Equipment, at Historical Cost	322,191	322,190	16
17	Accumulated Depreciation (book methods)	(682,193)	(533,585)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Non-Depreciable Asset</u>	44,482	44,482	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 731,915	\$ 902,676	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,587,076	\$ 4,757,837	25

*(See in

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 813,455	\$ 813,455	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	102,074	102,074	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,907	5,907	31
32	Accrued Real Estate Taxes(Sch.IX-B)	68,940	68,940	32
33	Accrued Interest Payable	23,830	23,830	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	28,210	28,210	36
37	<u>Deferred Income & Acc. Mgmt. Fees</u>	207,048	207,048	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,249,464	\$ 1,249,464	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,834,849	3,834,849	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Intercompany Loans</u>	650,414	650,414	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,485,263	\$ 4,485,263	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,734,727	\$ 5,734,727	46
47	TOTAL EQUITY (page 18, line 24)	\$ (1,147,651)	\$ (976,890)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,587,076	\$ 4,757,837	48

structions.)

XVI. STATEMENT OF CHANGES IN EQUITY

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

1	
Total	
(1,536,557)	1
	2
1	3
	4
	5
(1,536,556)	6
388,905	7
	8
	9
	10
	11
	12
)	13
	14
	15
	16
388,905	17
	18
	19
	20
	21
	22
	23
(1,147,651)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number El Paso Health Care Center

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule
classifications of revenue and expense must be provided on this form, even if financial statement
Note: This schedule should show gross revenue and expenses. Do not net revenue

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,656,100	1
2	Discounts and Allowances for all Levels	(322,139)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,333,961	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	443,755	6
7	Oxygen	101	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 443,856	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	1,869	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	208,305	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	7,529	20
21	Other Medical Services	2,056	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 219,759	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income****	35,135	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 35,135	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Revenue</u>	2,786	28
28a	<u>Transportation Revenue</u>	22,302	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 25,088	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,057,799	30

*

**

****]

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

ule to Schedules V and VI.) All required

ents are attached.

against expense.

2

II. Expenses	Amount	
A. Operating Expenses		
General Services	891,092	31
Health Care	2,042,846	32
General Administration	677,509	33
B. Capital Expense		
Ownership	419,757	34
C. Ancillary Expense		
Special Cost Centers	317,786	35
Provider Participation Fee	319,904	36
D. Other Expenses (specify):		
		37
		38
		39
TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,668,894	40
Income before Income Taxes (line 30 minus line 40)**	388,905	41
Income Taxes		42
NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 388,905	43

III. Net Inpatient Revenue detailed by Payer Source		
Medicaid - Net Inpatient Revenue	\$ 3,813,226	44
Private Pay - Net Inpatient Revenue	86,703	45
Medicare - Net Inpatient Revenue	195,682	46
Other-(specify) Veterans -Net Patient Revenue	238,565	47
Other-(specify) Charity Therapy Allowance	(215)	48
TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,333,961	49

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

Does this agree with taxable income (loss) per Federal Income

Tax Return? _____ If not, please attach a reconciliation.

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

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

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	2,080	2,080	\$ 78,473	\$ 37.73
2	Assistant Director of Nursing	2,167	2,167	62,044	28.63
3	Registered Nurses	2,477	2,493	64,500	25.87
4	Licensed Practical Nurses	11,825	12,155	290,785	23.92
5	CNAs & Orderlies	46,820	48,542	603,179	12.43
6	CNA Trainees				
7	Licensed Therapist				
8	Rehab/Therapy Aides				
9	Activity Director	2,080	2,080	34,588	16.63
10	Activity Assistants	8,319	8,513	73,928	8.68
11	Social Service Workers	9,837	10,131	143,418	14.16
12	Dietician				
13	Food Service Supervisor	2,080	2,080	32,386	15.57
14	Head Cook				
15	Cook Helpers/Assistants	17,119	17,832	157,312	8.82
16	Dishwashers				
17	Maintenance Workers	3,921	4,113	50,857	12.36
18	Housekeepers	12,359	12,573	116,385	9.26
19	Laundry	6,698	6,890	58,732	8.52
20	Administrator	2,080	2,080	78,148	37.57
21	Assistant Administrator				
22	Other Administrative				
23	Office Manager	2,706	2,751	40,479	14.71
24	Clerical				
25	Vocational Instruction				
26	Academic Instruction				
27	Medical Director				
28	Qualified MR Prof. (QMRP)				
29	Resident Services Coordinator				
30	Habilitation Aides (DD Homes)				
31	Medical Records				
32	Other Health Care(specify)				
33	Other(specify) <u>See PG20A</u>	7,448	7,834	141,377	18.05
34	TOTAL (lines 1 - 33)	140,016	144,314	\$ 2,026,591 *	\$ 14.04

* 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
1				
2	35	Dietary Consultant	\$	
3	36	Medical Director	Monthly 25,200	L9, C3
4	37	Medical Records Consultant		
5	38	Nurse Consultant		
6	39	Pharmacist Consultant	Monthly 8,705	L10, C3
7	40	Physical Therapy Consultant		
8	41	Occupational Therapy Consultant		
9	42	Respiratory Therapy Consultant	16 791	L10, C3
10	43	Speech Therapy Consultant		
11	44	Activity Consultant		
12	45	Social Service Consultant		
13	46	Other(specify)		
14	47			
15	48			
16				
17	49	TOTAL (lines 35 - 48)	16 \$ 34,696	

C. CONTRACT NURSES

		1	2	3
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference
23				
24				
25				
26				
27	50	Registered Nurses	4,947 \$ 143,057	L10, C3
28	51	Licensed Practical Nurses	1,932 48,105	L10, C3
29	52	Certified Nurse Assistants/Aides		
30				
31	53	TOTAL (lines 50 - 52)	6,879 \$ 191,162	

34

35
36
37
38
39
40
41
42
43
44
45
46
47
48
49

50
51
52
53

El Paso Health Care Center

0050914

Period Beginning

1/1/2013

Period End

12/31/2013

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reportin g Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	2,088	2,232	57,665	25.84
Transportation	2,080	2,080	34,359	16.52
Marketing	3,280	3,522	49,353	14.01
TOTAL	7,448	7,834	141,377	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries		Ownership	
Name	Function	%	Amount
<u>Nicole Hibbard</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 13,410</u>
<u>Lance Tossell</u>	<u>Administrator</u>	<u>0</u>	<u>64,738</u>
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			\$ 78,148
B. Administrative - Other			
Description			Amount
<u>Management Fees-See Page 6, Eliminated on P 3, C 7</u>			<u>\$ 337,400</u>
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 337,400
(Attach a copy of any management service agreement)			
C. Professional Services			
Vendor/Payee	Type	Amount	
<u>E-Health Data Solutions</u>	<u>Computer Services</u>	<u>\$ 2,025</u>	
<u>Fairpoint Communications</u>	<u>Computer Services</u>	<u>613</u>	
<u>McLean County Sheriff</u>	<u>Filing Fees</u>	<u>74</u>	
<u>Woodford County Circuit Clerk</u>	<u>Filing Fees</u>	<u>143</u>	
<u>Miscellaneous Vendors</u>	<u>Legal Fees</u>	<u>80</u>	
<u>Woodford County Recorder</u>	<u>Legal Fees</u>	<u>28</u>	
<u>Neal Transcription Services</u>	<u>Transcription Fees</u>	<u>2,816</u>	
TOTAL (agree to Schedule V, line 19, column 3)			
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 5,779

Promotions	
	Amount
	\$ 3,980
nt	0
Check	
)	
	(851)
	550
is	0
	1,495
	()
	()
	()
.V,	\$ 5,174

r**	
	Amount
	\$
	9
	()
	\$ 9

El Paso Health Care Center**0050914****Period Beginning****1/1/2013****Period End****12/31/2013****Schedule 21A****XIX. SUPPORT SCHEDULE****C. Professional Services**

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		5,779
Home Office Allocation		
SmithAmundsen	Legal	1064
Cole, Schotz, Meisel	Legal	1401
Black, Hedin, Ballard	Legal	53
Ginoli & Company	Accountants	1939
RSM McGladrey	Accountants	4903
Miscellaneous	Computer Services	163
Odessian LLC	Computer Services	84
CCH	Computer Services	25
Lexis-Nexis	Computer Services	10
Ipanema Solutions	Computer Services	22
Macquarie Technology Services	Computer Services	152
Advanced Answers on Demand	Computer Services	7880
TeamViewer	Computer Services	25
Stratus Networks	Computer Services	636
Kemper Technology	Computer Services	491
AT&T	Computer Services	9
Medifax	Computer Services	71
Vision Share/Ability Network	Computer Services	1079
Barracuda	Computer Services	194
CIAN	Computer Services	259
Comcast	Computer Services	58
Emdeon	Computer Services	87
Marotta Gund Budd & Dzera	Other Prof Fees	2412
David Budde	Other Prof Fees	50
Pharmacy Price Mangement	Other Prof Fees	199
All Scripts	Other Prof Fees	5894
Red Ridge Financial Group	Other Prof Fees	1,075
Total (agree to Schedule V, line 19, column 8)		<u>36,014</u>

Facility Name & ID Number El Paso Health Care Center

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in S
(See instructions.)**

	1	2	3	4	5	6
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008
1			\$		\$	\$
2						
3						
4	N/A					
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTALS		\$		\$	\$

Facility Name & ID Number **El Paso Health Care Center**

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. No
- (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
10 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. \$ 7,452 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.
N/A
-
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
during this cost report period. \$ 319,904
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.

0050914

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,869
- (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. \$ 22,302
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- 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? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli & Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? No
Attach invoices and a summary of services for all architect and appraisal fees.

RECONCILIATION REPORT

El Paso Health Care Cen

09:28 AM

5/21/2014

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL
Adjustment Detail	-8,834	equal to	-8,834	0	O.K.	Pg5 Z22
Interest Expense	521,709	equal to	521,709	0	O.K.	Pg9 P34
Real Estate Tax Expenses	43,766	equal to	43,766	0	O.K.	Pg10 W24
Amortization exp. Pre-opening & org.	15,823	equal to	15,823	0	O.K.	Pg11 I33
Ownership Costs-Depreciation	42,736	equal to	42,736	0	O.K.	Pg13 Y28
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22
Rental Costs B	34,978	equal to	34,978	0	O.K.	Pg14 J30+N40
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36
Special Serv.- Staff Wages		equal to	0	0	O.K.	Pg16 N32
Therapy Services	265,312	equal to	265,312	0	O.K.	Pg16 Z12+Z14..
Special Serv.- Supplies	176,660	equal to	176,660	0	O.K.	Pg16 V32
Income Stat. General Serv.	891,092	equal to	891,092	0	O.K.	Pg19 P11
Income Stat. Health Care	2,042,846	equal to	2,042,846	0	O.K.	Pg19 P12
Income Stat. Admininstation	677,509	equal to	677,509	0	O.K.	Pg19 P13
Income Stat. Ownership	419,757	equal to	419,757	0	O.K.	Pg19 P15
Income Stat. Special Cost Ctr	317,786	equal to	317,786	0	O.K.	Pg19 P17
Income Stat. Prov. Partic.	319,904	equal to	319,904	0	O.K.	Pg19 P18
Staff- Nursing	1,156,646	equal to	1,156,646	0	O.K.	Pg20 K11..K15+
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17
Staff- Activities	157,869	equal to	157,869	0	O.K.	Pg20 K19+K20
Staff- Social Serv. Workers	143,418	equal to	143,418	0	O.K.	Pg20 K21
Staff- Dietary	189,698	equal to	189,698	0	O.K.	Pg20 K22..K26
Staff- Maintenance	50,857	equal to	50,857	0	O.K.	Pg20 K27
Staff- Housekeeping	116,385	equal to	116,385	0	O.K.	Pg20 K28
Staff- Laundry	58,732	equal to	58,732	0	O.K.	Pg20 K29
Staff- Administrative	78,148	equal to	78,148	0	O.K.	Pg20 K30..K32
Staff- Clerical	40,479	equal to	40,479	0	O.K.	Pg20 K33..K34
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37
Total Salaries And Wages	2,026,591	equal to	1,951,331	75,260	FAILED	Pg20 K44
Dietary Consultant	0	< or = to		0	O.K.	Pg20 X12
Medical Director	25,200	< or = to	25,200	0	O.K.	Pg20 X13
Consultants & contractors	200,658	< or = to	202,950	-2,292	O.K.	Pg20 X14..X16+
Activity Consultant	0	< or = to	884	-884	O.K.	Pg20 X21
Social Service Consultant	0	< or = to		0	O.K.	Pg20 X22
Supp. Sched.- Admin. Salar.	78,148	equal to	78,148	0	O.K.	Pg21 I16
Supp. Sched.- Admin. Other	337,400	equal to	337,400	0	O.K.	Pg21 I24
Supp. Sched.- Prof. Serv.	5,779	equal to	5,779	0	O.K.	Pg21 I41
Supp. Sched.- Benefit/Taxes	200,014	equal to	200,014	0	O.K.	Pg21 P22
Supp. Sched.- Sched of dues..	5,174	equal to	5,174	0	O.K.	Pg21 V22
Supp. Sched.- Sched. of trav	9	equal to	9	0	O.K.	Pg21 V41
Gen. Info - Particip. Fees	319,904	equal to	319,904	0	O.K.	Pg23 I38
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31
Days of medicare provided	1,415	equal to	3,491	-2,076	FAILED	Pg2 AB29
Adjustment for related org. costs	203,614	equal to	203,614	0	O.K.	Pg5 Z18
Total loan balance	3,834,849	equal to	3,834,849	0	O.K.	Pg9 L34
Real estate tax accrual	68,940	equal to	68,940	0	O.K.	Pg10 W15
Land	50,000	equal to	50,000	0	O.K.	Pg11 T43
Building cost	1,019,589	equal to	1,019,589	0	O.K.	Pg12 to 12I L43
Equipment and vehicle cost	322,192	equal to	322,190	2	FAILED	Pg13 O22+L13
Accumulated depr.	533,585	equal to	533,585	0	O.K.	Pg13 Y30
End of year equity	-1,147,651	equal to	-1,147,651	0	O.K.	Pg18 I33
Net income (loss)	388,905	equal to	388,905	0	O.K.	Pg18 I15
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S

Balance Sheet

4,587,076

equal to

4,587,076

0

O.K.

Pg17:H41

SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
B.	37	1	Pg4 K29	N/A	45	7
A.	15	10	Pg4 L13	N/A	32	8
B.	5	N/A	Pg4 L14	N/A	33	8
E.	3	N/A	Pg4 L12	N/A	31	8
E.	49	2	Pg4 L11	N/A	30	8
A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
B.	10	1	Pg3 L23	N/A	13	8
N/A	14	3	Pg4 E22	N/A	39	1
N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
N/A	31	2	Pg3 H16	N/A	8	4
N/A	32	2	Pg3 H26	N/A	16	4
N/A	33	2	Pg3 H39	N/A	28	4
N/A	34	2	Pg4 H18	N/A	37	4
N/A	35	2	Pg4 H21..H24+t	N/A	38to41+43	4
N/A	36	2	Pg4 H25	N/A	42	4
A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
A.	6	3	Pg3 E23	N/A	13	1
A.	7	3	Pg4 E22	N/A	39	1
A.	9+10	3	Pg3 E21	N/A	11	1
A.	11	3	Pg3 E22	N/A	12	1
A.	16-Dec	3	Pg3 E9	N/A	1	1
A.	17	3	Pg3 E14	N/A	6	1
A.	18	3	Pg3 E11	N/A	3	1
A.	19	3	Pg3 E12	N/A	4	1
A.	20-22	3	Pg3 E28	N/A	17	1
A.	23+24	3	Pg3 E32	N/A	21	1
A.	27	3	Pg3 E18	N/A	9	1
A.	34	3	Pg4 E29	N/A	45	1
B.	35	2	Pg3 G9	N/A	1	3
B.	36	2	Pg3 G18	N/A	9	3
B. & C.	17to39 and 50to5	2	Pg3 G19	N/A	10	3
B.	44	2	Pg3 G21	N/A	11	3
B.	45	2	Pg3 G22	N/A	12	3
A.	N/A	N/A	Pg3 E28	N/A	17	1
B.	N/A	N/A	Pg3 G28	N/A	17	3
C.	N/A	N/A	Pg3 G30	N/A	19	3
D.	N/A	N/A	Pg3 L33	N/A	22	8
F.	N/A	N/A	Pg3 L31	N/A	20	8
G.	N/A	N/A	Pg3 L35	N/A	24	8
N/A	11	N/A	Pg4 G25	N/A	42	3
N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
N/A	16	N/A	Pg21 P12	D.	N/A	N/A
B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
K.	N/A	N/A	Pg2 J30	B.	8	4
B.	34	1	Pg6 to Pg 6l Y4l	B.	14	8
A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
B.	4	N/A	Pg17 V17	N/A	32	2
A.	3	4	Pg17 K25	N/A	13	2
B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
E.	51	2	Pg17 K29	N/A	17	2
N/A	24	1	Pg17 S39	N/A	47	1
N/A	7	1	Pg19 P30	N/A	43	2
H.	20	3	Pg17 K30	N/A	18	2

N/A

25

1

|Pg17 S41

N/A

48

1

	Salaries	Supplies	Other	Total
1. Dietary	189,698	22,836	0	212,534
2. Food Purchase	0	212,510	0	212,510
3. Housekeeping	116,385	32,543	0	148,928
4. Laundry	58,732	12,355	0	71,087
5. Heat and Other Utilities	0	0	143,886	143,886
6. Maintenance	50,857	18,903	32,387	102,147
7. Other (specify)*	0	0	0	0
8. Total General Services	415,672	299,147	176,273	891,092
9. Medical Director	0	0	25,200	25,200
10. Nursing & Medical Records	1,156,646	90,338	202,950	1,449,934
10a. Therapy	0	0	265,312	265,312
11. Activities	157,869	224	884	158,977
12. Social Services	143,418	5	0	143,423
13. Nurse Aide Training	0	0	0	0
14. Program Transportation	0	0	0	0
15. Other (specify)*	0	0	0	0
16. Total Health Care & Programs	1,457,933	90,567	494,346	2,042,846
17. Administrative	2,888	0	337,400	340,288
18. Directors Fees	0	0	0	0
19. Professional Services	0	0	5,779	5,779
20. Fees, Subscriptions & Promotion	0	0	3,679	3,679
21. Clerical & General Office	40,479	4,708	21,947	67,134
22. Employee Benefits & Payroll	0	0	200,014	200,014
23. Inservice Training & Education	0	0	236	236
24. Travel and Seminar	0	0	0	0
25. Other Admin. Staff Trans	0	0	12,637	12,637
26. Insurance-Prop.Liab.Malpractice	0	0	47,742	47,742
27. Other (specify)*	0	0	0	0
28. Total General Adminis	43,367	4,708	629,434	677,509
29. Total General Administrative	1,916,972	394,422	1,300,053	3,611,447
30. Depreciation	0	0	44,559	44,559
31. Amortization of Pre-Op. & Org.	0	0	15,823	15,823
32. Interest	0	0	282,965	282,965
33. Real Estate	0	0	43,083	43,083
34. Rent - Facility & Grounds	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	33,327	33,327
36. Other (specify):*	0	0	0	0
37. Total Ownership	0	0	419,757	419,757
38. Medically Necessary T	0	0	0	0
39. Ancillary Service Cent	0	176,660	0	176,660
40. Barber and Beauty Shop	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0
42	0	0	319,904	319,904
43. Other (specify):*	34,359	673	106,094	141,126
44. Total Special Cost Ce	34,359	177,333	425,998	637,690
45. Grand Total	1,951,331	571,755	2,145,808	4,668,894

Reclass- ifications	Reclassified Total	Adjusted Adjustmen	Total
0	212,534	8,492	221,026
0	212,510	-1,687	210,823
0	148,928	84	149,012
0	71,087	0	71,087
0	143,886	644	144,530
0	102,147	4,160	106,307
0	0	480	480
0	891,092	12,173	903,265
0	25,200	0	25,200
0	1,449,934	-2,544	1,447,390
0	265,312	0	265,312
0	158,977	-22,302	136,675
0	143,423	0	143,423
0	0	0	0
0	0	0	0
0	0	0	0
0	2,042,846	-24,846	2,018,000
0	340,288	-262,140	78,148
0	0	0	0
0	5,779	30,235	36,014
0	3,679	1,495	5,174
0	67,134	116,822	183,956
0	200,014	0	200,014
0	236	169	405
0	0	9	9
0	12,637	7,861	20,498
0	47,742	1,518	49,260
0	0	9,741	9,741
0	677,509	-94,290	583,219
0	3,611,447	-106,963	3,504,484
0	44,559	-1,823	42,736
0	15,823	0	15,823
0	282,965	238,744	521,709
0	43,083	683	43,766
0	0	0	0
0	33,327	1,651	34,978
0	0	0	0
0	419,757	239,255	659,012
0	0	0	0
0	176,660	0	176,660
0	0	0	0
0	0	0	0
0	319,904	0	319,904
0	141,126	-141,126	0
0	637,690	-141,126	496,564
0	4,668,894	-8,834	4,660,060

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	2,785,267	2,785,267
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	999,745	999,745
4. Supply Inventory	15,035	15,035
5. Short-Term Investments	0	0
6. Prepaid Insurance	44,121	44,121
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	-639,421	-639,421
10. Total current assets	3,204,747	3,204,747
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	64,278	50,000
14. Buildings, at Historical Cost	934,850	955,113
15. Leasehold Improvements, Historical Cost	48,307	64,476
16. Equipment, at Historical Cost	322,191	322,190
17. Accumulated Depreciation (book methods)	-682,193	-533,585
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	44,482	44,482
24. Total Long-Term Assets	731,915	902,676
25. Total Assets	3,936,662	4,107,423
CURRENT LIABILITIES		
26. Accounts Payable	813,455	813,455
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	102,074	102,074
31. Accrued Taxes Payable	5,907	5,907
32. Accrued Real Estate Taxes	68,940	68,940
33. Accrued Interest Payable	23,830	23,830
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	28,210	28,210
37. Other Current Liabilities (specify):	207,048	207,048
38. Total Current Liabilities	1,249,464	1,249,464
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	3,834,849	3,834,849
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	3,834,849	3,834,849
46. Total Liabilities	5,084,313	5,084,313
47. Total Equity	-1,147,651	-976,890
48. Total Liabilities and Equity	3,936,662	4,107,423

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	4,656,100
2. Discounts and Allowances for all Levels	-322,139
Subtotal - Inpatient Care	4,333,961
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	443,755
7. Oxygen	101
Subtotal - Anciliary Revenue	443,856
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	1,869
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	208,305
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	7,529
21. Other Medical Services	2,056
22. Laundry	0
Subtotal - Other Operating Revenue	219,759
24. Contributions	0
25. Interest and Other Investments Income	35,135
Subtotal - Non-Operating Revenue	35,135
27. Other Revenue (specify):	0
28. Other Revenue (specify):	25,088
Subtotal - Other Revenue	25,088
30. Total Revenue	5,057,799
31. General Services	817,550
32. Health Care	1,987,946
33. General Administration	824,622
34. Ownership	448,618
35. Special Cost Centers	287,831
35. Provider Participation Fee	466,206
37. Other	0
40. Total Expenses	4,832,773
41. Income Before Income Taxes	225,026
42. Income Taxes	0
43. Net Income or Loss for the Year	225,026

Enter Cost Center Expenses

**YOU HAVE CHOSEN THE SUPPORT CALC. THAT IS LINKED
TO THE COST REPORT!!!!**

5/21/2014

09:28:10 AM

HSA Number:

4 Name:

El Paso Health Care Center

Cost report period

From:

1/1/2013

To:

12/31/2013

If this is an ICF/DD 16 facility, enter a 1 in cell C6

N

Licensed bed days:

44,895

Occupancy:

43,094

Pct. of occupancy:

Illinois Public Aid Support Rate:

\$

Genl Services Salary/Wage:

415,672 Col 1, Line 8 ---Audit Adj:

Genl Admin Salary/Wage:

43,367 Col 1, Line 28 ---Audit Adj:

Total Salary Wage:

1,951,331 Col 1, Line 44 ---Audit Adj:

Employee Benefits:

200,014 Col 8, Line 22 ---Audit Adj:

Total General Services:

903,265 Col 8, Line 8 ---Audit Adj:

Total General Admin:

583,219 Col 8, Line 28 ---Audit Adj:

Instructions and Calculation Steps

Base Number: 456
95.99%

STEP I Adjust Support Service Costs to Include Correct Amounts of Fringe Benefits and Payroll Taxes.

Fringe benefits and payroll taxes are reported as a lump sum under General Administration expenses on your cost report (Page 3, Column 10, Line 22). You will need to take this amount out of General Administration expenses and calculate the proportions of this lump sum to be added to your general services and General Administration expenses. This is done by prorati

A. General Services

- 1 Determine the proportion of general services wages to total wages.
- 2 Multiply the total lump sum fringe amount by this proportion to get the fringe amount for General Services.
- 3 Add the proportioned fringe amount to your total general services expenses to get your new total general services cost.

General Services Wages (Column 1, Line 8)
Divided by Total Wages (Column 1, Line 44)
General service wages as percent of total wages
Employee Benefits (Column 10, Line 22)

Allocation of Employee Benefits to General Services
Plus Total General Services (Column 10, Line 22)
New Total General Services Cost

B.

General Administration

- 1 Determine the proportion of General Administration wages to total wages.
- 2 Multiply the total lump sum fringe amount by this proportion to get the fringe amount for General Administration.
- 3 Add the proportioned fringe amount to your total General Administration expenses.
- 4 Subtract the total lump sum fringe amount from General Administration expenses to get your total General Administration Cost.

General Administration Wages (Column 1, Line 11)
Divided by Total Wages (Column 1, Line 45)
General administration wages as a percent of total wages
Employee Benefits (Column 10, Line 22)

Allocation of Employee Benefits to General Administration
Plus Total General Administration (Column 10, Line 22)
Minus Total Fringe (Column 10, Line 22)
New Total General Administration Cost

STEP II Adjust Support Service Costs for Inflation

To calculate the impact of inflation, different inflation factors are used for the General Service and General Administration costs of your cost report. These inflation factors are listed in Table I, Inflation Multipliers. To select the appropriate inflation factors, you need to calculate your base number using the formula outlined below. Once you have calculated your base number, find it in Table I. Select the inflation factors which correspond with your base number and use these in updating your support cost.

A. Base Number Calculation

Convert the beginning and ending dates of your cost reporting period (page 1, Schedule II of your cost report) into numbers and apply the following formula:

Beginning Month + Ending Month = 13
 Beginning Day + Ending Day = 32
 Beginning Year + Ending Year = 226

Sum of the three lines
 Subtract from the sum

Base Number (expressed as a whole number, fraction dropped)

B. Select the Appropriate Inflation Multipliers

Refer to Table I, inflation Multipliers, and find the multipliers which correspond with the base number you have calculated.

General Services Multiplier:
 General Administration Multiplier:

C. Apply Inflation Multipliers to Update Cost

1 Multiply New Total General Services Cost (from Step I-A) by the appropriate multiplier from Table I.

New Total General Service Cost (Step I-A)
 General Services Multiplier (Step II-B)

Updated General Services Cost

2 Multiply New Total General Administration Cost (from Step I-B) by the appropriate multiplier from Table I.

New Total General Service Cost (Step I-B)
 General Administration Multiplier (Step II-B)

Updated General Services Cost

3 Total Updated Support Costs (1 + 2)

STEP III Convert Total Updated Support Costs (C-3) to Per Diem Costs

Use one of the two procedures below to compute per diem costs.

CALCULATED PER DIEM SUPPORT COST:

A. If the occupancy (Cost Report, Page 2, Schedule III-C) is equal to or above 93 percent, divide your total updated support costs (Step II, C, 3, above) by the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14).

Total Support Costs (Step II, C, 3, above)
 Total Patient Days (Cost Report)

Support Costs per Diem

OR

B. If the occupancy is below 93 percent, calculate 93 percent of the licensed bed days (Cost Report, Page 2, Schedule III-A, Column 4, Line 7). Then subtract the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14) from the result and calculate one-third of the difference. Then add the one-third difference to the total patient days to obtain your adjusted occupancy. Next divide your total updated Support Costs (Step II, C, 3 above) by your adjusted occupancy.

Licensed Bed Days
 Multiplied by

Minus total Patient Days

One-third of difference

Plus Total Patient Days

Adjusted Occupancy

Total Support Costs (Step II, C, 3, above)
Divided by Adjusted Occupancy

Support Costs Per Diem

STEP IV Calculate Support Rate

The maximum allowable support reimbursement rate is the 75th percentile for your region. The 35th and 75th percentile rates by HSA are listed in Table II, support Rate Percentiles by HSA. Use one of the three procedures below and refer to Table II to calculate your support rate.

- A. If your support costs per diem from STEP II is equal to or greater than the 75th percentile for your HSA, then your support rate is the 75th percentile rate listed in Table II.
- B. If your support costs per diem from Step III is equal to or greater than the 35th percentile, but less than the 75th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate listed in Table II. Use the following procedure to calculate

75 Percentile Rate for your HSA
Minus Support Costs Per Diem

Difference

Multiply the Difference by

One-Half of the Difference

Plus Support Costs Per Diem

Support Rate if costs are between 35th and 7

- C. If your support cost per diem from Step III is below the 35th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate up to a ceiling. This ceiling is equal to 50 percent of the difference between the 35th and 75th percentiles plus \$.05. The ceiling for each HSA is listed in Table II. Use the following procedure to calculate your rate:

75 Percentile Rate for your HSA
Minus Support Costs Per Diem

Difference

Multiply the Difference by

One-Half of the Difference

Compare one-half the difference to the profit ceiling for your HSA in Table II and

Enter the Lower of the Two Amounts

Plus Support Costs Per Diem

Support Rate if support costs less than 35th p

- D. YOUR FINAL TOTAL SUPPORT RATE from A, B, or C above

75th Percentile is:
35th Percentile is:

Table I
Inflation Multiplier

		Base <u>Number</u>
		261
unt		262
ect		263
;		264
on.		265
		266
		267
		268
		269
		270
		271
		272
		273
		274
		275
		276
		277
aw		278
		279
		280
		281
		282
	\$415,672	283
	\$1,951,331	284
ges	<u>21.3020%</u>	285
	<u>\$200,014</u>	286
		287
ervices Costs	\$42,607	288
≥ 8)	<u>\$903,265</u>	289
	<u>\$945,872</u>	290
		291
		292
tration		293
		294
		295
this		296
ral Administration.		297
		298
otal		299
		300
		301
m your		302
new		303
		304
		305
		306
ne 28).	\$43,367	
	\$1,951,331	
f total wages	<u>2.2224%</u>	
	<u>\$200,014</u>	
dmin. Costs	\$4,445	
, Line 28)	\$583,219	
	<u>\$200,014</u>	
	<u>\$387,650</u>	

e
use

divided by 2 = 6.5
 divided by 60.8 = 0.526315789
 multiplied by 6 = 1356

1363.026316
907.00

d) 456

calculated.

1
 1

om
 able I:

\$945,872
1

\$945,872

ost
 om Table I:

\$387,650
1

\$387,650

\$1,333,522

s

sts.

S \$30.94

).

\$1,333,522
43,094

\$30.94

,

44,895
0.93
 41,752

43,094
-1,342

-447

43,094

	<u>42,647</u>
	\$1,333,522
	<u>42647</u>
	<u>\$31.27</u>

th
t.

your rate:

	\$47.44
	<u>\$30.94</u>
	\$16.50
	<u>0.5</u>
	\$8.25
	<u>\$30.94</u>
5th percentile	<u>39.19</u>

5th percentile

	\$47.44
	<u>\$30.94</u>
	\$16.50
	<u>0.5</u>
	<u>\$8.25</u>
	<u>3.795</u>
	\$3.795
	<u>\$30.94</u>
percentile	<u>\$34.74</u>
	<u>\$34.74</u>

percentile

s \$47.44
s \$39.95

Table II
SupportRate percentiles by HSA

General Services <u>Multiplier</u>	General Administration <u>Multiplier</u>	<u>HSA</u>	<u>75th Percentile</u>	<u>35th Percentile</u>	<u>Below 35th Profit Ceiling</u>
1.1187	1.1531	1	48.45	39.86	4.345
1.1182	1.1530	2	47.44	39.95	3.795
1.1178	1.1528	3	41.84	34.67	3.635
1.1071	1.1376	4	47.44	39.95	3.795
1.1067	1.1375	5	41.31	34.45	3.645
1.1062	1.1373	6	52.64	38.99	6.875
1.0975	1.1249	7	52.64	38.99	6.875
1.0971	1.1248	8	52.64	38.99	6.875
1.0966	1.1246	9	49.92	38.30	5.860
1.0887	1.1134	10	48.45	39.86	4.345
1.0882	1.1132	11	43.93	35.79	4.120
1.0877	1.1130				
1.0815	1.1043				
1.0811	1.1042				
1.0806	1.1040				
1.0730	1.0932				
1.0725	1.0931				
1.0720	1.0929				
1.0666	1.0853				
1.0661	1.0851				
1.0657	1.0850				
1.0588	1.0753				
1.0583	1.0751				
1.0579	1.0750				
1.0535	1.0690				
1.0531	1.0689				
1.0527	1.0687				
1.0413	1.0524				
1.0409	1.0522				
1.0404	1.0521				
1.0321	1.0403				
1.0317	1.0402				
1.0313	1.0400				
1.0254	1.0318				
1.0250	1.0317				
1.0246	1.0315				
1.0228	1.0294				
1.0224	1.0293				
1.0219	1.0291				
1.0166	1.0218				
1.0162	1.0216				
1.0158	1.0215				
1.0076	1.0098				
1.0072	1.0097				
1.0067	1.0095				
1.0000	1.0000				

Table II (For ICF/DD 16 Facilities)

SupportRate percentiles by HSA

Not updated with current figures

<u>HSA</u>	<u>75th Percentile</u>	<u>35th Percentile</u>	<u>Below 35th Profit Ceiling</u>
1	34.86	27.19	3.885
2	33.30	25.97	3.715
3	32.74	25.54	3.650
4	33.30	25.97	3.715
5	30.46	23.75	3.405
6	40.44	31.54	4.500
7	40.44	31.54	4.500
8	40.44	31.54	4.500
9	37.60	29.32	4.190
10	34.86	27.19	3.885
11	32.73	25.52	3.655