

Facility Name & ID Number Kewanee Care Home

0026518 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>27</u>	Skilled (SNF)	<u>27</u>	<u>9,855</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>57</u>	Intermediate (ICF)	<u>57</u>	<u>20,805</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>84</u>	TOTALS	<u>84</u>	<u>30,660</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			<u>2,322</u>	<u>2,322</u>	8
9	SNF/PED					9
10	ICF	<u>12,448</u>	<u>6,406</u>	<u>488</u>	<u>19,342</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>12,448</u>	<u>6,406</u>	<u>2,810</u>	<u>21,664</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.66%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

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

YES NO

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

Date started 6/1/1976

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

YES Date _____ NO

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

YES NO If YES, enter number of beds certified 27 and days of care provided 2,322

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

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

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

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	142,550	12,294		154,844		154,844	4,269	159,113		1
2	Food Purchase		142,849		142,849		142,849	(4,403)	138,446		2
3	Housekeeping	117,893	26,645		144,538		144,538	42	144,580		3
4	Laundry	30,443	22,156		52,599		52,599		52,599		4
5	Heat and Other Utilities			42,354	42,354		42,354	324	42,678		5
6	Maintenance	31,062	16,949	60,661	108,672		108,672	2,091	110,763		6
7	Other (specify):* Home Off. Ben. All.							241	241		7
8	TOTAL General Services	321,948	220,893	103,015	645,856		645,856	2,564	648,420		8
	B. Health Care and Programs										
9	Medical Director			13,000	13,000		13,000		13,000		9
10	Nursing and Medical Records	928,032	72,933	9,376	1,010,341		1,010,341	15	1,010,356		10
10a	Therapy			249,940	249,940		249,940		249,940		10a
11	Activities	28,503	126	108	28,737		28,737	(9,019)	19,718		11
12	Social Services	28,497			28,497		28,497		28,497		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	985,032	73,059	272,424	1,330,515		1,330,515	(9,004)	1,321,511		16
	C. General Administration										
17	Administrative			75,600	75,600		75,600	(12,300)	63,300		17
18	Directors Fees										18
19	Professional Services			8,047	8,047		8,047	9,000	17,047		19
20	Dues, Fees, Subscriptions & Promotions			3,809	3,809		3,809	45	3,854		20
21	Clerical & General Office Expenses	30,675	6,752	248,478	285,905		285,905	52,530	338,435		21
22	Employee Benefits & Payroll Taxes			193,668	193,668		193,668		193,668		22
23	Inservice Training & Education			35	35		35	85	120		23
24	Travel and Seminar							4	4		24
25	Other Admin. Staff Transportation			13,356	13,356		13,356	3,952	17,308		25
26	Insurance-Prop.Liab.Malpractice			31,655	31,655		31,655	763	32,418		26
27	Other (specify):* Home Off. Ben. All.							4,897	4,897		27
28	TOTAL General Administration	30,675	6,752	574,648	612,075		612,075	58,976	671,051		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,337,655	300,704	950,087	2,588,446		2,588,446	52,536	2,640,982		29

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

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

Facility Name & ID Number

Kewanee Care Home

#0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			60,308	60,308		60,308	4,822	65,130			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			159,039	159,039		159,039	(5,948)	153,091			32
33	Real Estate Taxes			53,407	53,407		53,407	343	53,750			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			32,528	32,528		32,528	632	33,160			35
36	Other (specify):*											36
37	TOTAL Ownership			305,282	305,282		305,282	(151)	305,131			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		101,820		101,820		101,820		101,820			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			162,692	162,692		162,692		162,692			42
43	Other (specify):* Non-allowable Costs	11,258	741	104,116	116,115		116,115	(116,115)				43
44	TOTAL Special Cost Centers	11,258	102,561	266,808	380,627		380,627	(116,115)	264,512			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,348,913	403,265	1,522,177	3,274,355		3,274,355	(63,730)	3,210,625			45

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

Facility Name & ID Number Kewanee Care Home

0026518

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(4,494)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,315	30		9
10	Interest and Other Investment Income	(11,689)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(201)	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	(15,806)	43		18
19	Entertainment				19
20	Contributions	(417)	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	(64,073)	43		24
25	Fund Raising, Advertising and Promotional	(12,837)	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	(32,795)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (140,997)		\$	30

BHF USE ONLY					
48		49		50	51
					52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	77,267	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 77,267		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (63,730)		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

Kewanee Care Home

ID# 0026518

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs-Part A	\$ (11,895)	43	1
2	X-Rays-Part A	(10,773)	43	2
3	Offset of Transportation Income	(9,019)	11	3
4	Offset Chamber of Commerce Dues	(527)	20	4
5	Offset of Office Supplies Income	(375)	21	5
6	Disallowed Resident Flowers	(125)	43	6
7	Disallowed Special Events	12	43	7
8	Disallowed Midicare Withholding Interest	(93)	32	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		(32,795)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Kewanee Care Home# 0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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	4,269	0	0	0	0	0	0	0	0	0	4,269	1
2	Food Purchase	(4,494)	91	0	0	0	0	0	0	0	0	0	(4,403)	2
3	Housekeeping	0	42	0	0	0	0	0	0	0	0	0	42	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	324	0	0	0	0	0	0	0	0	0	324	5
6	Maintenance	0	2,091	0	0	0	0	0	0	0	0	0	2,091	6
7	Other (specify):*	0	241	0	0	0	0	0	0	0	0	0	241	7
8	TOTAL General Services	(4,494)	7,058	0	0	0	0	0	0	0	0	0	2,564	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	0	15	0	0	0	0	0	0	0	0	0	15	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(9,019)	0	0	0	0	0	0	0	0	0	0	(9,019)	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	(9,019)	15	0	0	0	0	0	0	0	0	0	(9,004)	16
	C. General Administration													
17	Administrative	0	(12,300)	0	0	0	0	0	0	0	0	0	(12,300)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	9,000	0	0	0	0	0	0	0	0	0	9,000	19
20	Fees, Subscriptions & Promotions	(527)	0	572	0	0	0	0	0	0	0	0	45	20
21	Clerical & General Office Expenses	(375)	0	52,905	0	0	0	0	0	0	0	0	52,530	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	85	0	0	0	0	0	0	0	0	85	23
24	Travel and Seminar	0	0	4	0	0	0	0	0	0	0	0	4	24
25	Other Admin. Staff Transportation	0	0	3,952	0	0	0	0	0	0	0	0	3,952	25
26	Insurance-Prop.Liab.Malpractice	0	0	763	0	0	0	0	0	0	0	0	763	26
27	Other (specify):*	0	0	4,897	0	0	0	0	0	0	0	0	4,897	27
28	TOTAL General Administration	(902)	(3,300)	63,178	0	58,976	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(14,415)	3,773	63,178	0	52,536	29							

STATE OF ILLINOIS

Facility Name & ID Number Kewanee Care Home# 0026518

Report Period Beginning:

1/1/2013

Ending:

Summary B

12/31/2013

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	1,315	0	3,507	0	0	0	0	0	0	0	0	4,822	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(11,782)	0	5,834	0	0	0	0	0	0	0	0	(5,948)	32
33	Real Estate Taxes	0	0	343	0	0	0	0	0	0	0	0	343	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	632	0	0	0	0	0	0	0	0	632	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(10,467)	0	10,316	0	(151)	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):*	(116,115)	0	0	0	0	0	0	0	0	0	0	(116,115)	43
44	TOTAL Special Cost Centers	(116,115)	0	0	0	0	0	0	0	0	0	0	(116,115)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(140,997)	3,773	73,494	0	(63,730)	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, Inc.	100.00%	\$ 4,269	\$ 4,269	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	91	91	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	42	42	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	324	324	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	2,091	2,091	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	241	241	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	15	15	8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17 Administrative	75,600	Petersen Health Care, Inc.	100.00%	63,300	(12,300)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	9,000	9,000	12
13	V							13
14	Total		\$ 75,600			\$ 79,373	\$ * 3,773	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care, Inc.	100.00%	\$ 572	\$	572	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	52,905		52,905	16
17	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	85		85	17
18	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	4		4	18
19	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	3,952		3,952	19
20	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	763		763	20
21	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	4,897		4,897	21
22	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	3,507		3,507	22
23	V	32 Interest		Petersen Health Care, Inc.	100.00%	5,834		5,834	23
24	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	343		343	24
25	V	34 Rent-Facility and Grounds		Petersen Health Care, Inc.	100.00%	0			25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	632		632	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		\$			\$ 73,494	\$ *	73,494	39

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

Facility Name & ID Number

Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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 J	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 Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care	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	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankf	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health C	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan				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

Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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			Orchard View Rehab & Health Care Center	Princeton				7
8			Palm Terrace of Mattoon	Mattoon				8
9			Piper City Rehab & Living Center	Piper City				9
10			Pleasant View Rehab & Health Care Center	Morrison				10
11			Polo Rehabilitation & Health Care Center	Polo				11
12			Prairie City Rehab & Health Care Center	Prairie City				12
13			Robings Manor Nursing Home	Brighton				13
14			Rochelle Gardens	Rochelle				14
15			Rochelle Rehab & Health Care Center	Rochelle				15
16			Rock Falls Rehab & Health Care Center	Rock Falls				16
17			Arrow Wood Independent Living	Rock Falls				17
18			Roseville Rehab and Health Care Center	Roseville				18
19			Rosiclare Rehab & Health Care Center	Rosiclare				19
20			Royal Oaks Care Center	Kewanee				20
21			Sandwich Rehab & Health Care Center	Sandwich				21
22			Iron Wood Independent Living	Sandwich				22
23			Shawnee Rose Care Center	Harrisburg				23
24			Shelbyville Rehab & Health Care Center	Shelbyville				24
25			South Elgin Rehab & Health Care Center	South Elgin				25
26			Sugar Creek Care Center	Watseka				26
27			Sullivan Health Care Center	Sullivan				27
28			Sunset Manor Nursing Home	Canton				28
29			Swansea Rehab & Health Care	Swansea				29
30			Timbercreek Rehab & Health Center	Pekin				30

Facility Name & ID Number

Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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			Toulon Health Care Center	Toulon				1
2			Tuscola Health Care Center	Tuscola				2
3			Twin Lakes Rehab & Health Care Center	Paris				3
4			Vandalia Rehab & Health Care Center	Vandalia				4
5			Watseka Health Care Center	Watseka				5
6			Westside Rehab & Care Center	West Frankfort				6
7			Whispering Oaks	Rosiclare				7
8			White Oak Rehab & Health Care Center	Mt. Vernon				8
9			Willow Rose Rehab & Health Care Center	Jerseyville				9
10			Sheldon Health Care Center	Sheldon				10
11			Tuscola Health Care Center	Tuscola				11
12			Effingham Health Care Center	Effingham				12
13			Collinsville Health Care Center	Collinsville				13
14			Ozark Rehab & Health Care Center	Osage Beach, MO				14
15			South Shore Health Care, LLC	Gary, IN				15
16			Cedargate Skilled Nursing Facility	Poplar Bluff, MO				16
17			Tarkio Rehab & Health Care Center	Tarkio, MO				17
18			Shangri-la Rehab & Living Center	Blue Springs, MO				18
19			Prairie Rose Care Center	Pana				19
20			Illini Heritage Rehab & Health Center	Champaign				20
21			Courtyard Estates of Kewanee	Kewanee				21
22			Courtyard Estates of Bradford	Bradford				22
23			Courtyard Estates of Galva	Galva				23
24			Courtyard Estates of Walcott	Walcott				24
25			Courtyard Village of Kewanee	Kewanee				25
26			Lakewood Village	Charleston				26
27			Courtyard Estates of Monmouth	Monmouth				27
28			Riverview Estates	Havana				28
29			Simple Blessings	Casey				29
30			Courtyard Estates of Bushnell	Bushnell				30

Facility Name & ID Number

Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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			Courtyard Estates of Canton	Canton				1
2			Legacy Estates of Monmouth	Monmouth				2
3			Courtyard Estates of Sullivan	Sullivan				3
4			Courtyard Estates of Peoria	Peoria				4
5			Cornerstone Health and Rehabilitation	Peoria				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 Kewanee Care Home # 0026518 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Petersen Health Care, Inc.
 Street Address 830 W. Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,560,986	75	\$ 307,592	\$ 295,212	21,664	\$ 4,269	1
2	2	Food	Resident Days	1,560,986	75	6,577	0	21,664	91	2
3	3	Housekeeping	Resident Days	1,560,986	75	3,057	0	21,664	42	3
4	4	Laundry	Resident Days	1,560,986	75	0	0	21,664	0	4
5	5	Utilities	Resident Days	1,560,986	75	23,338	0	21,664	324	5
6	6	Maintenance	Resident Days	1,560,986	75	150,672	97,358	21,664	2,091	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	17,394	0	21,664	241	7
8	10	Nursing and Medical Records	Resident Days	1,560,986	75	1,082	0	21,664	15	8
9	10A	Therapy	Resident Days	1,560,986	75	0	0	21,664	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	0	0	21,664	0	10
11	17	Administrative	Resident Days	1,560,986	75	4,578,456	4,578,456	21,664	63,300	11
12	19	Professional Services	Resident Days	1,560,986	75	648,504	0	21,664	9,000	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,560,986	75	41,231	0	21,664	572	13
14	21	Clerical and General Office	Resident Days	1,560,986	75	3,812,055	3,383,297	21,664	52,905	14
15	23	Inservice Training & Education	Resident Days	1,560,986	75	6,148	0	21,664	85	15
16	24	Travel and Seminar	Resident Days	1,560,986	75	313	0	21,664	4	16
17	25	Other Admin. Staff Transport.	Resident Days	1,560,986	75	284,745	0	21,664	3,952	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,560,986	75	54,993	0	21,664	763	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	352,851	0	21,664	4,897	19
20	30	Depreciation	Resident Days	1,560,986	75	252,711	0	21,664	3,507	20
21	32	Interest	Resident Days	1,560,986	75	420,365	0	21,664	5,834	21
22	33	Real Estate Taxes	Resident Days	1,560,986	75	24,742	0	21,664	343	22
23	34	Rent-Facility and Grounds	Resident Days	1,560,986	75	0	0	21,664	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,560,986	75	45,546	0	21,664	632	24
25	TOTALS					\$ 11,032,372	\$ 8,354,323		\$ 152,867	25

Facility Name & ID Number

Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Bank of America		X	Mortgage	Varies	1/17/07	\$ 5,775,000	\$ 4,755,222	12/31/13	Varies	\$ 158,946						
2																	
3																	
4																	
5																	
Working Capital																	
6																	
7																	
8																	
9	TOTAL Facility Related						\$ 5,775,000	\$ 4,755,222			\$ 158,946						
B. Non-Facility Related*																	
10																	
11											(11,689)						
12											5,834						
13																	
14	TOTAL Non-Facility Related						\$	\$			\$ (5,855)						
15	TOTALS (line 9+line14)						\$ 5,775,000	\$ 4,755,222			\$ 153,091						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* 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 2012 report.			\$	55,596	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.)	2012		\$	53,695	2														
3. Under or (over) accrual (line 2 minus line 1).			\$	(1,901)	3														
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	55,308	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.				343															
TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	53,750	7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2008	<u>35,356</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2012 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		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
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																	
	2009	<u>48,577</u>	9																
	2010	<u>51,653</u>	10																
	2011	<u>51,663</u>	11																
	2012	<u>53,695</u>	12																
Accrual based on prior year tax bill.																			

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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Kewanee Care Home COUNTY Henry

FACILITY IDPH LICENSE NUMBER 0026518

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE (309) 691-8113 FAX #: (309) 691-8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>25-05-281-017</u>	<u>901 W. Mill St.</u>	\$ <u>115.74</u>	\$ <u>115.74</u>
2. <u>25-04-151-009</u>	<u>144 Junior Ave.</u>	\$ <u>53,491.58</u>	\$ <u>53,491.58</u>
3. <u>25-04-152-001</u>	<u>821 Dewey Ave.</u>	\$ <u>87.78</u>	\$ <u>87.78</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>53,695.10</u></u>	\$ <u><u>53,695.10</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

Facility Name & ID Number Kewanee Care Home

0026518 Report Period Beginning:

1/1/2013 Ending:

12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 12,548 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>42,000</u>	<u>1976</u>	<u>\$ 25,000</u>	<u>1</u>
2	<u>Facility</u>	<u>11,250</u>	<u>1992</u>	<u>25,621</u>	<u>2</u>
3	TOTALS	53,250		\$ 50,621	3

Facility Name & ID Number Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	65	1976		\$ 381,128	\$	30	\$	\$	\$ 381,128	4
5	11	1998	1998	753,696		40	18,842	18,842	294,105	5
6	8	2002	2002	672,751		40	16,819	16,819	159,779	6
7										7
8										8
	Improvement Type**									
9	Various	1984		14,365		30	479	479	13,924	9
10	Various	1985		7,400		10			7,400	10
11	Various	1987		10,278		10-15			10,278	11
12	Various	1988		14,958		10-15			14,958	12
13	Various	1989		1,900		15			1,900	13
14	Various	1991		8,793		15			8,793	14
15	Various	1992		16,898		12			16,898	15
16	Various	1993		4,962		10			4,962	16
17	Various	1994		22,158		15			22,158	17
18	Various	1995		31,243		20	1,562	1,562	28,934	18
19	Tile Flooring	1996		1,083		20	54	54	963	19
20	Curtains Custom	1996		1,275		20	64	64	1,067	20
21	Emergency Light	1996		304		20	15	15	265	21
22	Fire Alarm	1996		2,099		20	105	105	1,855	22
23	Tile Flooring	1996		1,287		20	64	64	1,125	23
24	Boiler	1996		2,996		20	150	150	2,588	24
25	Water Heater Repair	1996		1,010		20	51	51	914	25
26	Ceiling Repairs	1996		2,117		20	106	106	1,899	26
27	Piping Repairs	1996		855		20	43	43	770	27
28	Fire Alarm	1996		1,331		20	67	67	1,150	28
29	Fire System	1996		1,564		20	78	78	1,359	29
30	Landscaping	1996		9,815		20	491	491	8,633	30
31	Landscaping	1996		1,986		20	99	99	1,716	31
32	Chrome Door Knob	1996		72		20	4	4	71	32
33	Emergency Light	1996		182		20	9	9	162	33
34	Painting	1996		672		20	34	34	606	34
35	Floor Tile	1997		8,472		20	424	424	7,137	35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number **Kewanee Care Home**# **0026518**

Report Period Beginning:

1/1/2013

Ending:

12/31/2013**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Storage Shed	1997	\$ 10,177	\$	20	\$ 509	\$ 509	\$ 8,356	37
38	Windows	1997	5,136		20	257	257	4,241	38
39	Ceiling Repairs	1997	8,291		20	415	415	6,778	39
40	Landscaping	1997	8,085		20	404	404	6,565	40
41	Landscaping	1997	1,298		20	65	65	1,056	41
42	Whirlpool	1997	9,343		20	467	467	7,511	42
43	Boiler	1997	3,000		20	150	150	2,425	43
44	Wing Additions	1997	3,700		20	185	185	2,975	44
45	Attic Piping	1997	3,318		20	166	166	2,725	45
46	Compressor	1997	809		20	40	40	643	46
47	Fire Alarm	1997	2,338		20	117	117	1,951	47
48	Code Alert Receiver	1997	1,863		20	93	93	1,550	48
49	New sign	1998	7,304		20			7,304	49
50	Landscaping	1998	21,500		20	1,075	1,075	16,842	50
51	Duct Work-New Wing	1999	1,494		20	75	75	1,087	51
52	Tiling	1999	914		20	46	46	667	52
53	Water Heater	1999	2,835		20	142	142	2,059	53
54	Water Heater	1999	3,766		20	188	188	2,726	54
55	Cubicle Partitions	1999	701		20	35	35	507	55
56	Beauty Salon	2000	943		20	47	47	635	56
57	Tile Flooring	2000	10,294		20	515	515	6,952	57
58	Lot/House Razed	2000	21,237		20	1,062	1,062	14,337	58
59	Concrete	2001	900		15	60	60	780	59
60	Landscaping	2001	1,045		15	70	70	911	60
61	Lighting	2001	3,438		39	88	88	1,144	61
62	Blinds/Curtains	2001	9,500		7			9,500	62
63	Landscaping	2002	24,614		15	1,641	1,641	18,871	63
64	Landscaping	2002	4,075		15	272	272	3,128	64
65	Architectural	2002	21,778		20	1,089	1,089	12,523	65
66	Carpeting	2002	2,551		20	128	128	1,472	66
67	Fire System	2002	4,677		20	234	234	2,691	67
68	Landscaping	2003	4,899		15	327	327	3,433	68
69	Simplex Time Clock	2004	3,198		10	320	320	3,040	69
70	TOTAL (lines 4 thru 69)		\$ 2,186,671	\$		\$ 49,842	\$ 49,842	\$ 1,154,882	70

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

Facility Name & ID Number Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,186,671	\$		\$ 49,842	\$ 49,842	\$ 1,154,882	1
2	Air Conditioner	2004	2,700		10	270	270	2,565	2
3	Side walks	2005	2,065		15	138	138	1,242	3
4	Floor covering	2005	13,891		7			13,891	4
5	Flooring	2006	28,527		25	1,141	1,141	8,558	5
6	Driveway	2007	7,101		15	473	473	3,075	6
7	Boiler	2007	2,895		10	290	290	1,885	7
8	Sprinkler System Repair	2008	2,583		5	261	261	2,583	8
9	Painting of Dining Room	2008	2,825		39	72	72	396	9
10	Sprinkler System Repair	2008	2,689		5	268	268	2,689	10
11	Fencing	2009	3,400		15	226	226	1,017	11
12	Boiler	2010	2,900		20	146	146	511	12
13	Compressor Repair	2010	2,639		7	376	376	846	13
14	Dry Pendent Head Replacement	2011	8,857		7	1,266	1,266	3,165	14
15	Compressor	2012	2,685		7	384	384	576	15
16	Air Conditioner-Central System	2012	2,978		15	198	198	297	16
17	Furnace, Air Conditioner, and Boiler	2012	48,229		15	1,608	1,608	3,216	17
18	A/C Repair	2013	3,455		7	247	247	247	18
19	Water Pipe Repair	2013	5,861		7	419	419	419	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28	Land Improvements Booked			3,805			(3,805)		28
29	Building Booked			19,325			(19,325)		29
30	Building Improvement Booked			31,536			(31,536)		30
31									31
32	2013-Home Office Allocation-Building Improvements		10,186			244	244		32
33	2013-Home Office Allocation-Land Improvements		951			61	61		33
34	TOTAL (lines 1 thru 33)		\$ 2,344,088	\$ 54,666		\$ 57,930	\$ 3,264	\$ 1,202,060	34

**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	\$ 36,238	\$ 3,600	\$ 3,624	\$ 24	5-10 yrs.	\$ 17,084	71
72	Current Year Purchases	7,475	267	374	107	10 yrs.	374	72
73	Fully Depreciated Assets	188,358					188,358	73
74	Home Office Allocation			3,202	3,202			74
75	TOTALS	\$ 232,071	\$ 3,867	\$ 7,200	\$ 3,333		\$ 205,816	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	1997 Dodge Caravan	1998	\$ 32,369	\$	\$	\$		\$ 32,369	76
77	Facility	2000 Town & Country	2002	35,088	1,775		(1,775)		35,088	77
78										78
79										79
80	TOTALS			\$ 67,457	\$ 1,775	\$	\$ (1,775)		\$ 67,457	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,694,237	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 60,308	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 65,130	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 4,822	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,475,333	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

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

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 \$ _____

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: \$ 16,635 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2006 Ford E250	\$ 578.16	\$ 6,938	17
18	Facility	2012 Ford E250	822.03	9,587	18
19					19
20					20
21	TOTAL		\$ #####	\$ 16,525	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.

Kewanee Care Home

0026518

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	\$ 7,884
Dishwasher	1,072
Laundry Equipment	-
Copier	7,047
Home Office Allocation	632
	<u>16,635</u>

Facility Name & ID Number Kewanee Care Home # 0026518 Report Period Beginning: 1/1/2013 Ending: 12/31/2013
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		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	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8		
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
			Units of Service			Units	Cost						
1	Licensed Occupational Therapist	10A(3)	hrs	\$	7,365	\$	110,480	\$	7,365	\$	110,480	1	
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		955		14,328		955		14,328	2	
3	Licensed Recreational Therapist		hrs									3	
4	Licensed Physical Therapist	10A(3)	hrs		8,342		125,132		8,342		125,132	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					101,820			101,820	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			\$	16,662	\$	249,940	\$	101,820	16,662	\$	351,760	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Kewanee Care Home# 0026518Report Period Beginning: 1/1/2013

Ending:

12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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	\$ 11,939,801	\$ 11,939,801	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>351,387</u>)	309,173	309,173	3
4	Supply Inventory (priced at)	12,965	12,965	4
5	Short-Term Investments			5
6	Prepaid Insurance	29,507	29,507	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	248,803	248,803	8
9	Other(specify): <u>Employee Advances</u>	579	579	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 12,540,828	\$ 12,540,828	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	162,096	50,621	13
14	Buildings, at Historical Cost	1,162,445	1,817,761	14
15	Leasehold Improvements, at Historical Cost	1,065,865	526,327	15
16	Equipment, at Historical Cost	267,159	299,528	16
17	Accumulated Depreciation (book methods)	(1,393,927)	(1,475,333)	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 (spec A/R Other	7,300	7,300	22
23	Other(specify): <u>Security Dep & PPD Lease</u>	19,534	19,534	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,290,472	\$ 1,245,738	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,831,300	\$ 13,786,566	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 767,705	\$ 767,705	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	115,968	115,968	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,857	6,857	31
32	Accrued Real Estate Taxes(Sch.IX-B)	55,308	55,308	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	64,481	64,481	36
37	<u>Accrued Management Fees</u>	43,453	43,453	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,053,772	\$ 1,053,772	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	4,755,222	4,755,222	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Deferred Income</u>	5,852	5,852	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,761,074	\$ 4,761,074	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,814,846	\$ 5,814,846	46
47	TOTAL EQUITY (page 18, line 24)	\$ 8,016,454	\$ 7,971,720	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 13,831,300	\$ 13,786,566	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 7,757,826	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 7,757,825	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	258,629	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)	\$ 258,629	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)	\$ 8,016,454	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Kewanee Care Home# 0026518Report Period Beginning: 1/1/2013Ending: 12/31/2013

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	\$ 3,308,852	1
2	Discounts and Allowances for all Levels	(419,112)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,889,740	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	441,015	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 441,015	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	4,494	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	166,486	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	6,611	20
21	Other Medical Services	3,555	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 181,146	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	11,689	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,689	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	375	28
28a	Transportation Revenue	9,019	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 9,394	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,532,984	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	645,856	31
32	Health Care	1,330,515	32
33	General Administration	612,075	33
B. Capital Expense			
34	Ownership	305,282	34
C. Ancillary Expense			
35	Special Cost Centers	217,935	35
36	Provider Participation Fee	162,692	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,274,355	40
41	Income before Income Taxes (line 30 minus line 40)**	258,629	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 258,629	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,499,187	44
45	Private Pay - Net Inpatient Revenue	903,265	45
46	Medicare - Net Inpatient Revenue	490,774	46
47	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(3,486)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,889,740	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.

Facility Name & ID Number Kewanee Care Home

0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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	\$ 56,068	\$ 26.96	1
2	Assistant Director of Nursing	1,844	1,844	38,294	20.77	2
3	Registered Nurses	2,542	2,649	55,642	21.00	3
4	Licensed Practical Nurses	15,823	16,602	288,723	17.39	4
5	CNAs & Orderlies	43,669	45,575	474,367	10.41	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,829	1,934	19,691	10.18	9
10	Activity Assistants					10
11	Social Service Workers	1,943	2,047	28,497	13.92	11
12	Dietician					12
13	Food Service Supervisor	1,939	1,939	25,642	13.22	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,924	13,505	116,908	8.66	15
16	Dishwashers					16
17	Maintenance Workers	2,154	2,250	31,062	13.81	17
18	Housekeepers	12,599	13,053	117,893	9.03	18
19	Laundry	2,992	3,253	30,443	9.36	19
20	Administrator	2,080	2,080	63,300	30.43	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,080	2,080	30,675	14.75	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See PG20A</u>	2,390	2,462	35,008	14.22	33
34	TOTAL (lines 1 - 33)	108,888	113,353	\$ 1,412,213 *	\$ 12.46	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 13,000	L9, C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 4,294	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)	\$ 17,294		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	23	530	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	23	\$ 530		53

Kewanee Care Home

0026518

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	730	778	14,938	19.20
Transportation	864	888	8,812	9.92
Marketing	796	796	11,258	14.14
TOTAL	<u>2,390</u>	<u>2,462</u>	<u>35,008</u>	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>Michelle Young</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 63,300</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 42,185</u>	<u>IDPH License Fee</u>	<u>\$</u>	
				<u>Unemployment Compensation Insurance</u>	<u>36,213</u>	<u>Advertising: Employee Recruitment</u>	<u>46</u>	
				<u>FICA Taxes</u>	<u>104,453</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>8,130</u>	<u>(Indicate # of checks performed)</u>		
				<u>Employee Meals</u>		<u>Patient Background Checks</u>	<u>290</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Miscellaneous Licenses & Permits</u>	<u>330</u>	
				<u>Employee Relations</u>	<u>2,369</u>	<u>Miscellaneous Dues & Subscriptions</u>	<u>527</u>	
				<u>Employee Retirement</u>	<u>318</u>	<u>Home Office Allocation</u>	<u>572</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 63,300	TOTAL (agree to Schedule V, line 22, col.8)			\$ 193,668	
(List each licensed administrator separately.)				(agree to Sch. V, line 20, col. 8)			\$ 3,854	
B. Administrative - Other				G. Schedule of Travel and Seminar**				
Description			Amount	Description			Amount	
<u>Management Fees-See Page 6, Eliminated on P 3, C 7</u>			<u>\$ 75,600</u>	<u>Out-of-State Travel</u>			<u>\$</u>	
				<u>In-State Travel</u>				
				<u>Seminar Expense</u>				
				<u>Home Office Allocation</u>			<u>4</u>	
				<u>Entertainment Expense</u>			<u>()</u>	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 75,600	TOTAL (agree to Sch. V, line 24, col. 8)			\$ 4	
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				
Vendor/Payee	Type	Amount	Description	Line #	Amount			
<u>Honkamp Krueger & Co.</u>	<u>Accounting Fees</u>	<u>\$ 952</u>						
<u>Comcast Communications</u>	<u>Computer Services</u>	<u>1,761</u>						
<u>E-Health Data Solutions</u>	<u>Computer Services</u>	<u>740</u>						
<u>Henry County Recorder</u>	<u>Legal Fees</u>	<u>41</u>	<u>N/A</u>					
<u>Henry County Circuit Clerk</u>	<u>Legal Fees</u>	<u>308</u>						
<u>Knox County Sheriff</u>	<u>Legal Fees</u>	<u>71</u>						
<u>Allscripts</u>	<u>Computer Services</u>	<u>1,674</u>						
<u>Consolidated Land Surveying</u>	<u>Surveying Fees</u>	<u>2,500</u>						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 8,047	TOTAL			\$	
(If total legal fees exceed \$5,000, attach copy of invoices.)								

* Attach copy of IMRF notifications

**See instructions.

Kewanee Care Home

0026518

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)		8,047
Home Office Allocation		
SmithAmundsen	Legal	535
Cole, Schotz, Meisel	Legal	295
Black, Hedin, Ballard	Legal	27
Ginoli & Company	Accountants	975
Miscellaneous	Computer Services	82
Odessian LLC	Computer Services	42
CCH	Computer Services	12
Lexis-Nexis	Computer Services	5
Ipanema Solutions	Computer Services	11
Macquarie Technology Services	Computer Services	76
Advanced Answers on Demand	Computer Services	3962
TeamViewer	Computer Services	13
Stratus Networks	Computer Services	320
Kemper Technology	Computer Services	247
AT&T	Computer Services	4
Medifax	Computer Services	36
Vision Share/Ability Network	Computer Services	542
Barracuda	Computer Services	98
CIAN	Computer Services	130
Comcast	Computer Services	29
Emdeon	Computer Services	44
Marotta Gund Budd & Dzera	Other Prof Fees	1212
David Budde	Other Prof Fees	25
Pharmacy Price Mangement	Other Prof Fees	100
All Scripts	Other Prof Fees	178

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

17,047

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
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 Kewanee Care Home# 0026518

Report Period Beginning:

1/1/2013

Ending:

12/31/2013**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? No
If YES, give association name and amount. _____
- (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? 10 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 12,218 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. \$ 162,692
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 4,494
- (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. \$ 9,019
- 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

Kewanee Care Home

09:45 AM 5/21/2014

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	-63,730	equal to	-63,730	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	153,091	equal to	153,091	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	53,750	equal to	53,750	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	65,130	equal to	65,130	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	33,160	equal to	33,160	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	249,940	equal to	249,940	0	O.K.	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	101,820	equal to	101,820	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	645,856	equal to	645,856	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,330,515	equal to	1,330,515	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	612,075	equal to	612,075	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	305,282	equal to	305,282	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	217,935	equal to	217,935	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+	N/A	38to41+43	4
Income Stat. Prov. Partic.	162,692	equal to	162,692	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	928,032	equal to	928,032	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	28,503	equal to	28,503	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	28,497	equal to	28,497	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	142,550	equal to	142,550	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	31,062	equal to	31,062	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	117,893	equal to	117,893	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	30,443	equal to	30,443	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	63,300	equal to		63,300	FAILED	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	30,675	equal to	30,675	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	1,412,213	equal to	1,348,913	63,300	FAILED	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to		0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	13,000	< or = to	13,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	4,824	< or = to	9,376	-4,552	O.K.	Pg20 X14..X16+	B. & C.	i7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	108	-108	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.	63,300	equal to		63,300	FAILED	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	75,600	equal to	75,600	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3

Supp. Sched.- Prof. Serv.	8,047	equal to	8,047	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	193,668	equal to	193,668	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	3,854	equal to	3,854	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	4	equal to	4	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	162,692	equal to	162,692	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
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	2,322	equal to	2,322	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	77,267	equal to	77,267	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4I	B.	14	8
Total loan balance	4,755,222	equal to	4,755,222	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	55,308	equal to	55,308	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	50,621	equal to	50,621	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,344,088	equal to	2,344,088	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	299,528	equal to	299,528	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,475,333	equal to	1,475,333	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	8,016,454	equal to	8,016,454	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	258,629	equal to	258,629	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...f	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	13,831,300	equal to	13,831,300	0	O.K.	Pg17:H41	N/A	25	1	Pg17 S41	N/A	48	1

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustmen	Total
1. Dietary	142,550	12,294	0	154,844	0	154,844	4,269	159,113
2. Food Purchase	0	142,849	0	142,849	0	142,849	-4,403	138,446
3. Housekeeping	117,893	26,645	0	144,538	0	144,538	42	144,580
4. Laundry	30,443	22,156	0	52,599	0	52,599	0	52,599
5. Heat and Other Utilities	0	0	42,354	42,354	0	42,354	324	42,678
6. Maintenance	31,062	16,949	60,661	108,672	0	108,672	2,091	110,763
7. Other (specify)*	0	0	0	0	0	0	241	241
8. Total General Services	321,948	220,893	103,015	645,856	0	645,856	2,564	648,420
9. Medical Director	0	0	13,000	13,000	0	13,000	0	13,000
10. Nursing & Medical Records	928,032	72,933	9,376	1,010,341	0	1,010,341	15	1,010,356
10a. Therapy	0	0	249,940	249,940	0	249,940	0	249,940
11. Activities	28,503	126	108	28,737	0	28,737	-9,019	19,718
12. Social Services	28,497	0	0	28,497	0	28,497	0	28,497
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	985,032	73,059	272,424	1,330,515	0	1,330,515	-9,004	1,321,511
17. Administrative	0	0	75,600	75,600	0	75,600	-12,300	63,300
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	8,047	8,047	0	8,047	9,000	17,047
20. Fees, Subscriptions & Promotion	0	0	3,809	3,809	0	3,809	45	3,854
21. Clerical & General Office	30,675	6,752	248,478	285,905	0	285,905	52,530	338,435
22. Employee Benefits & Payroll	0	0	193,668	193,668	0	193,668	0	193,668
23. Inservice Training & Education	0	0	35	35	0	35	85	120
24. Travel and Seminar	0	0	0	0	0	0	4	4
25. Other Admin. Staff Trans	0	0	13,356	13,356	0	13,356	3,952	17,308
26. Insurance-Prop.Liab.Malpractice	0	0	31,655	31,655	0	31,655	763	32,418
27. Other (specify)*	0	0	0	0	0	0	4,897	4,897
28. Total General Adminis	30,675	6,752	574,648	612,075	0	612,075	58,976	671,051
29. Total General Administrative	1,337,655	300,704	950,087	2,588,446	0	2,588,446	52,536	2,640,982
30. Depreciation	0	0	60,308	60,308	0	60,308	4,822	65,130
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	159,039	159,039	0	159,039	-5,948	153,091
33. Real Estate	0	0	53,407	53,407	0	53,407	343	53,750

34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	32,528	32,528	0	32,528	632	33,160
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	305,282	305,282	0	305,282	-151	305,131
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	101,820	0	101,820	0	101,820	0	101,820
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	162,692	162,692	0	162,692	0	162,692
43. Other (specify):*	11,258	741	104,116	116,115	0	116,115	-116,115	0
44. Total Special Cost Ce	11,258	102,561	266,808	380,627	0	380,627	-116,115	264,512
45. Grand Total	1,348,913	403,265	1,522,177	3,274,355	0	3,274,355	-63,730	3,210,625

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	11,939,801	11,939,801
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	309,173	309,173
4. Supply Inventory	12,965	12,965
5. Short-Term Investments	0	0
6. Prepaid Insurance	29,507	29,507
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	248,803	248,803
9. Other (specify):	20,113	20,113
10. Total current assets	12,560,362	12,560,362
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	162,096	50,621
14. Buildings, at Historical Cost	1,162,445	1,817,761
15. Leasehold Improvements, Historical Cost	1,065,865	526,327
16. Equipment, at Historical Cost	267,159	299,528
17. Accumulated Depreciation (book methods)	-1,393,927	-1,475,333
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	1,263,638	1,218,904
25. Total Assets	13,824,000	13,779,266
CURRENT LIABILITIES		
26. Accounts Payable	759,295	759,295
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	115,968	115,968
31. Accrued Taxes Payable	6,857	6,857
32. Accrued Real Estate Taxes	55,308	55,308
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	64,481	64,481

37. Other Current Liabilities (specify):	43,453	43,453
38. Total Current Liabilities	1,045,362	1,045,362
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	4,755,222	4,755,222
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	6,962	6,962
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	4,762,184	4,762,184
46.Total Liabilities	5,807,546	5,807,546
47.Total Equity	8,016,454	7,971,720
48.Total Liabilities and Equity	13,824,000	13,779,266

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,308,852
2. Discounts and Allowances for all Levels	-419,112
Subtotal - Inpatient Care	2,889,740
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	441,015
7. Oxygen	0
Subtotal - Anciliary Revenue	441,015
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	4,494
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	166,486
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	6,611
21. Other Medical Services	3,555
22. Laundry	0
Subtotal - Other Operating Revenue	181,146
24. Contributions	0
25. Interest and Other Investments Income	11,689
Subtotal - Non-Operating Revenue	11,689
27. Other Revenue (specify):	0
28. Other Revenue (specify):	9,394
Subtotal - Other Revenue	9,394
30. Total Revenue	3,532,984
31. General Services	646,353
32. Health Care	1,454,923
33. General Administration	546,142
34. Ownership	580,817

35. Special Cost Centers	288,674
35. Provider Participation Fee	230,450
37. Other	0
40. Total Expenses	3,747,359
41. Income Before Income Taxes	-214,375
42. Income Taxes	0
43. Net Income or Loss for the Year	-214,375

Enter Cost Center Expenses

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

5/21/2014 09:45:09 AM

HSA Number: _____ 10 Name: Kewanee Care Home

Cost report period From: 1/1/2013 To: 12/31/2013 Base Number: 456
 If this is an ICF/DD 16 facility, enter a 1 in cell C6 N

Licensed bed days: 30,660 Occupancy: 21,664 Pct. of occupancy: 70.66%

Illinois Public Aid Support Rate: \$ _____

Genl Services Salary/Wage: 321,948 Col 1, Line 8 ---Audit Adj: _____

Genl Admin Salary/Wage: 30,675 Col 1, Line 28 ---Audit Adj: _____

Total Salary Wage: 1,348,913 Col 1, Line 44 ---Audit Adj: _____

Employee Benefits: 193,668 Col 8, Line 22 ---Audit Adj: _____

Total General Services: 648,420 Col 8, Line 8 ---Audit Adj: _____

Total General Admin: 671,051 Col 8, Line 28 ---Audit Adj: _____

Instructions and Calculation Steps

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 correct portions of this lump sum to be added to your general services and General Administration expenses. This is done by proration.

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 you 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 Costs
 Plus Total General Services (Column 10, Line 8)
 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 fringes 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 your General Administration expenses to get your new total General Administration Cost.

General Administration Wages (Column 1, Line 28).
 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 Admin. Costs
Plus Total General Administration (Column 10, Line 28)
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 divided by 2 =
Beginning Day + Ending Day = 32 divided by 60.8 =
Beginning Year + Ending Year = 226 multiplied by 6 =

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 COSTS

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 your rate:

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 75th percentile

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 percentile

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

75th Percentile is

35th Percentile is

Table I
Inflation Multipliers

Base Number	General Services Multiplier	General Administration Multiplier
261	1.1187	1.1531
262	1.1182	1.1530
263	1.1178	1.1528
264	1.1071	1.1376
265	1.1067	1.1375
266	1.1062	1.1373
267	1.0975	1.1249
268	1.0971	1.1248
269	1.0966	1.1246
270	1.0887	1.1134
271	1.0882	1.1132
272	1.0877	1.1130
273	1.0815	1.1043
274	1.0811	1.1042
275	1.0806	1.1040
276	1.0730	1.0932
277	1.0725	1.0931
278	1.0720	1.0929
279	1.0666	1.0853
280	1.0661	1.0851
281	1.0657	1.0850
282	1.0588	1.0753
283	1.0583	1.0751
284	1.0579	1.0750
285	1.0535	1.0690
286	1.0531	1.0689
287	1.0527	1.0687
288	1.0413	1.0524
289	1.0409	1.0522
290	1.0404	1.0521
291	1.0321	1.0403
292	1.0317	1.0402
293	1.0313	1.0400
294	1.0254	1.0318
295	1.0250	1.0317
296	1.0246	1.0315
297	1.0228	1.0294
298	1.0224	1.0293
299	1.0219	1.0291
300	1.0166	1.0218
301	1.0162	1.0216
302	1.0158	1.0215
303	1.0076	1.0098
304	1.0072	1.0097
305	1.0067	1.0095
306	1.0000	1.0000

\$321,948
\$1,348,913
 23.8672%
\$193,668

 \$46,223
\$648,420
\$694,643

\$30,675
\$1,348,913
 2.2741%

Table II
SupportRate percentiles by HSA

HSA	75th Percentile	35th Percentile	Below 35th Profit Ceiling
1	48.45	39.86	4.345
2	47.44	39.95	3.795
3	41.84	34.67	3.635
4	47.44	39.95	3.795
5	41.31	34.45	3.645
6	52.64	38.99	6.875
7	52.64	38.99	6.875
8	52.64	38.99	6.875
9	49.92	38.30	5.860
10	48.45	39.86	4.345
11	43.93	35.79	4.120

Table II (For ICF)
SupportRate per

HSA
1
2
3
4
5
6
7
8
9
10
11

\$193,668
\$4,404
\$671,051
\$193,668
\$481,787

6.5
0.526315789
1356

1363.026316
907.00

456

1
1

\$694,643
1

\$694,643

\$481,787
1
\$481,787
\$1,176,430

\$49.13

\$1,176,430
21,664
\$54.30

30,660
0.93
28,514

21,664
6,850

2,283

21,664

23,947

\$1,176,430
23947

\$49.13

\$48.45
\$49.13
-\$0.68

0.5
-\$0.34

\$49.13

48.79

\$48.45
\$49.13
-\$0.68

0.5

-\$0.34

4.345

-\$0.340

\$49.13

\$48.79

\$48.45

\$48.45

\$39.86

7/DD 16 Facilities)

Centiles by HSA

Not updated with current figures

<u>75th Percentile</u>	<u>35th Percentile</u>	<u>Below 35th Profit Ceiling</u>
34.86	27.19	3.885
33.30	25.97	3.715
32.74	25.54	3.650
33.30	25.97	3.715
30.46	23.75	3.405
40.44	31.54	4.500
40.44	31.54	4.500
40.44	31.54	4.500
37.60	29.32	4.190
34.86	27.19	3.885
32.73	25.52	3.655