

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

0018002 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	90	Skilled (SNF)	90	32,850	1
2		Skilled Pediatric (SNF/PED)			2
3	16	Intermediate (ICF)	16	5,840	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	106	TOTALS	106	38,690	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	990	8,746	23,802	33,538	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	990	8,746	23,802	33,538	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.68%

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

0 (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)

N/A

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 08/01/72

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 90 and days of care provided 18,570

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr # 0018002 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	474,367	42,674	15,910	532,951		532,951		532,951		1
2	Food Purchase		302,503		302,503		302,503	(25,109)	277,394		2
3	Housekeeping	257,091	46,663	1,930	305,684		305,684		305,684		3
4	Laundry										4
5	Heat and Other Utilities			115,247	115,247		115,247	(1,341)	113,906		5
6	Maintenance	149,418	71,566	161,637	382,621		382,621	4,097	386,718		6
7	Other (specify):*										7
8	TOTAL General Services	880,876	463,406	294,724	1,639,006		1,639,006	(22,354)	1,616,653		8
	B. Health Care and Programs										
9	Medical Director			28,800	28,800		28,800		28,800		9
10	Nursing and Medical Records	4,528,960	334,155	115,715	4,978,830		4,978,830	(120)	4,978,710		10
10a	Therapy	27,498			27,498		27,498		27,498		10a
11	Activities	75,274	19,354	2,264	96,892		96,892		96,892		11
12	Social Services	109,510		2,264	111,774		111,774		111,774		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,741,242	353,509	149,043	5,243,794		5,243,794	(120)	5,243,674		16
	C. General Administration										
17	Administrative	351,052			351,052		351,052	16,289	367,341		17
18	Directors Fees										18
19	Professional Services			152,353	152,353		152,353	(34,105)	118,248		19
20	Dues, Fees, Subscriptions & Promotions			69,829	69,829		69,829	(24,445)	45,384		20
21	Clerical & General Office Expenses	368,009	53,509	240,684	662,202		662,202	(175,254)	486,948		21
22	Employee Benefits & Payroll Taxes			1,170,685	1,170,685		1,170,685	16,055	1,186,740		22
23	Inservice Training & Education										23
24	Travel and Seminar			9,925	9,925		9,925		9,925		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			88,032	88,032		88,032		88,032		26
27	Other (specify):*										27
28	TOTAL General Administration	719,061	53,509	1,731,508	2,504,078		2,504,078	(201,460)	2,302,618		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,341,179	870,424	2,175,275	9,386,878		9,386,878	(223,934)	9,162,945		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 The Tillers Nsg & Rehab Ctr

#0018002

Report Period Beginning:

01/01/13

Ending:

12/31/13

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			272,740	272,740		272,740	219,247	491,987			30
31	Amortization of Pre-Op. & Org.			198	198		198	(198)				31
32	Interest			76,064	76,064		76,064	39,194	115,258			32
33	Real Estate Taxes			122,430	122,430		122,430		122,430			33
34	Rent-Facility & Grounds			510,479	510,479		510,479	(510,479)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			981,911	981,911		981,911	(252,236)	729,675			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		812,477	3,015,474	3,827,951		3,827,951	(295,314)	3,532,637			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			145,668	145,668		145,668		145,668			42
43	Other (specify):* See Supplemental	104,875	19,015	64,701	188,591		188,591	(188,591)				43
44	TOTAL Special Cost Centers	104,875	831,492	3,225,843	4,162,210		4,162,210	(483,905)	3,678,305			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	6,446,054	1,701,916	6,383,029	14,530,999		14,530,999	(960,075)	13,570,925			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

The Tillers Nsg & Rehab Ctr
Medicaid Cost Report
01/01/13 - 12/31/13

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Total	-	-	-
Line 43 Detailed			
Marketing	104,875	19,015	64,701
Total	104,875	19,015	64,701

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	(25,109)	02		4
5	Telephone, TV & Radio in Resident Rooms	(6,890)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	176,255	30		9
10	Interest and Other Investment Income	(27,130)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,221)	21		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				18
19	Entertainment				19
20	Contributions	(1,075)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(138,438)	21		24
25	Fund Raising, Advertising and Promotional	(12,500)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(5,920)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(10,870)	20		28
29	Other-Attach Schedule See Supplemental	(248,477)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (302,375)		\$	30

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)	(657,700)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (657,700)		36
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (960,075)		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.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

The Tillers Nsg & Rehab Ctr

ID# 0018002

Report Period Beginning: 01/01/13

Ending: 12/31/13

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Jury Duty Income	\$ (120)	10	1
2	Cable	(1,341)	05	2
3	Collection Expense - Legal	(20,535)	19	3
4	Collection Expense - Non Legal	(1,689)	19	4
5	Life Insurance - CSV Adjustment	16,055	22	5
6	Bank Charges	(1,673)	21	6
7	Amortization	(198)	31	7
8	Other Income	(22,246)	21	8
9	Marketing and Other Non-Allowable	(188,591)	43	9
10	Legal - Retainers	(1,043)	19	10
11	Collections	(10,838)	19	11
12	Capitalized Leasehold Improvements < \$2,500	4,097	06	12
13				13
14	Tillers Real Estate, LLC			14
15	Professional Fees	(7,500)	19	15
16	Bank Fees	(200)	21	16
17	Replacement Tax	(5,294)	21	17
18	Life Insurance	(6,544)	22	18
19	Amortization	(816)	31	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	(248,477)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Tillers Nsg & Rehab Ctr# 0018002

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(25,109)	0	0	0	0	0	0	0	0	0	0	(25,109)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,341)	0	0	0	0	0	0	0	0	0	0	(1,341)	5
6	Maintenance	4,097	0	0	0	0	0	0	0	0	0	0	4,097	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(22,354)	0	0	0	0	0	0	0	0	0	0	(22,354)	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	(120)	0	0	0	0	0	0	0	0	0	0	(120)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	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	(120)	0	0	0	0	0	0	0	0	0	0	(120)	16
	C. General Administration													
17	Administrative	0	3,289	13,000	0	0	0	0	0	0	0	0	16,289	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(41,605)	7,500	0	0	0	0	0	0	0	0	0	(34,105)	19
20	Fees, Subscriptions & Promotions	(24,445)	0	0	0	0	0	0	0	0	0	0	(24,445)	20
21	Clerical & General Office Expenses	(182,882)	7,628	0	0	0	0	0	0	0	0	0	(175,254)	21
22	Employee Benefits & Payroll Taxes	9,511	6,544	0	0	0	0	0	0	0	0	0	16,055	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(239,421)	24,961	13,000	0	(201,460)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(261,895)	24,961	13,000	0	(223,934)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Tillers Nsg & Rehab Ctr# 0018002

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	176,255	42,992	0	0	0	0	0	0	0	0	0	219,247	30
31	Amortization of Pre-Op. & Org.	(1,014)	816	0	0	0	0	0	0	0	0	0	(198)	31
32	Interest	(27,130)	66,329	(5)	0	0	0	0	0	0	0	0	39,194	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(510,479)	0	0	0	0	0	0	0	0	0	(510,479)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	148,111	(400,342)	(5)	0	(252,236)	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	(295,314)	0	0	0	0	0	0	0	0	(295,314)	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):*	(188,591)	0	0	0	0	0	0	0	0	0	0	(188,591)	43
44	TOTAL Special Cost Centers	(188,591)	0	(295,314)	0	(483,905)	44							
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(302,375)	(375,381)	(282,319)	0	(960,075)	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
Robert Saxon	33.34%			Tillers Real Estate	Oswego, Illinois	Building Co.
Sally Saxon	22.22%			Legacy Rehab	Oswego, Illinois	Therapy Co.
Karla Stone	22.22%			Legacy Rehab Plus	Oswego, Illinois	Cont. Ther. Co
Kathryn Rivero	22.22%					

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	34 Rental Income	\$ 510,479	Tillers Real Estate, LLC	100.00%	\$	\$	(510,479) 1
2	V	32 Interest Income	375	Tillers Real Estate, LLC	100.00%			(375) 2
3	V	17 Administration		Tillers Real Estate, LLC	100.00%	3,289		3,289 3
4	V	19 Professional Fees		Tillers Real Estate, LLC	100.00%	7,500		7,500 4
5	V	21 Office		Tillers Real Estate, LLC	100.00%	2,134		2,134 5
6	V	21 Bank Fees		Tillers Real Estate, LLC	100.00%	200		200 6
7	V	21 Replacement Tax		Tillers Real Estate, LLC	100.00%	5,294		5,294 7
8	V	22 Life Insurance		Tillers Real Estate, LLC	100.00%	6,544		6,544 8
9	V	30 Depreciation		Tillers Real Estate, LLC	100.00%	42,992		42,992 9
10	V	31 Amortization		Tillers Real Estate, LLC	100.00%	816		816 10
11	V	32 Interest		Tillers Real Estate, LLC	100.00%	66,704		66,704 11
12	V							12
13	V							13
14	Total		\$ 510,854			\$ 135,473	\$ *	(375,381) 14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	17 Administration	\$	Legacy Rehab, LLC	100.00%	\$ 13,000	\$	13,000	15
16	V	32 Interest Income	5	Legacy Rehab, LLC	100.00%			(5)	16
17	V	39 Therapy Services	2,889,647	Legacy Rehab, LLC	100.00%	2,594,333		(295,314)	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 2,889,652			\$ 2,607,333	\$ *	(282,319)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The Tillers Nsg & Rehab Ctr

0018002

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	Robert Saxon	Shareholder	Administrator	33.34%	0	40	100.00	Salary	\$ 200,024	17 - 01	1
2								Mgmt Fee	1,155	17 - 08	2
3											3
4	Brett Saxon	Relative	Asst. Admin	0	0	40	100.00	Salary	151,028	17 - 01	4
5								Mgmt Fee	2,134	17 - 08	5
6								Mgmt Fee	13,000	17 - 08	6
7											7
8	Brooke Saxon - Spencer	Relative	Administration	0	0	40	100.00	Salary	83,322	21 - 01	8
9								Mgmt Fee	2,134	21 - 08	9
10											10
11											11
12											12
13								TOTAL	\$ 452,797		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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

0018002

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Tillers Real Estate, LLC

Street Address

4390 Route 71

City / State / Zip Code

Oswego, Illinois 60543

Phone Number

(630) 554 - 1001

Fax Number

(630) 554 - 1668

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

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

1	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
2									2
3									3
4									4
5									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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

0018002

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Legacy Rehab, LLC
 Street Address 4390 Route 71
 City / State / Zip Code Oswego, Illinois 60543
 Phone Number (630) 554 - 1001
 Fax Number (630) 554 - 1668

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
2									2
3									3
4									4
5									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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The Tillers Nsg & Rehab Ctr

0018002

Report Period Beginning:

01/01/13

Ending:

12/31/13

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Castle Bank		X	Room Renovations			\$	\$ 1,373,625		\$ 62,847	1									
2	Castle Bank - Tillers RE		X	Therapy Addition				1,447,509		66,704	2									
3											3									
4											4									
5											5									
Working Capital																				
6	Castle Bank		X	Line of Credit				620,000		13,217	6									
7											7									
8											8									
9	TOTAL Facility Related						\$	\$ 3,441,134		\$ 142,768	9									
B. Non-Facility Related*																				
10											10									
11	Interest Income		X							(27,130)	11									
12	Interest Income - Tillers RE		X							(375)	12									
13	Interest Income - Legacy		X							(5)	13									
14	TOTAL Non-Facility Related						\$	\$		\$ (27,510)	14									
15	TOTALS (line 9+line14)						\$	\$ 3,441,134		\$ 115,258	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** 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.		\$	103,499	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.)		\$	111,295	2
3. Under or (over) accrual (line 2 minus line 1).		\$	7,796	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	114,634	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	122,430	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2008	72,117	8	
	2009	75,918	9	
	2010	94,234	10	
	2011	100,484	11	
	2012	111,295	12	
Real Estate Tax Accrual = \$110,295 * 1.03% = \$114,634				

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

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.

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Tillers Nsg & Rehab Ctr COUNTY Kendall
 FACILITY IDPH LICENSE NUMBER 0018002
 CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune, CPA
 TELEPHONE (866) 216 - 5355 FAX #: (866) 216 - 5355

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>03-20-202-004</u>	<u>Nursing Home</u>	\$ <u>84,287.78</u>	\$ <u>84,287.78</u>
2. <u>03-17-456-002</u>	<u>Nursing Home</u>	\$ <u>20,926.48</u>	\$ <u>20,926.48</u>
3. <u>03-14-456-001</u>	<u>Nursing Home</u>	\$ <u>6,080.50</u>	\$ <u>6,080.50</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>111,294.76</u></u>	\$ <u><u>111,294.76</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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 The Tillers Nsg & Rehab Ctr

0018002

Report Period Beginning:

01/01/13 Ending:

12/31/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 39,500 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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>			\$ <u>71,276</u>	1
2	<u>Tillers Real Estate</u>			<u>97,930</u>	2
3	TOTALS			\$ 169,206	3

SEE ACCOUNTANTS' COMPILATION REPORT

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	106		1972	1972	\$ 1,157,892	\$	39	\$	\$	\$ 1,157,892	4
5			1981	1981	134,813		20			134,813	5
6			1985	1985	177,791		20			177,791	6
7			1986	1986	613,142		20			613,142	7
8			1987	1987	22,646		20			22,646	8
	Improvement Type**										
9	Various		1981		4,707		39			4,707	9
10	Various		1982		19,113		20			19,113	10
11	Various		1983		6,133		20			6,133	11
12	Various		1984		5,223		20			5,223	12
13	Various		1985		21,935		20			21,935	13
14	Various		1986		87,912		20			87,912	14
15	Various		1987		11,128		20			11,128	15
16	Various		1988		8,744		20			8,744	16
17	Various		1989		17,312		20			17,312	17
18	Various		1990		113,441		20			113,441	18
19	Various		1991		34,778		20			34,778	19
20	Various		1992		11,969		20			11,969	20
21	Various		1993		14,346		20			14,346	21
22	Various		1995		32,441		20	1,622	1,622	7,299	22
23	Various		1996		21,503		20	1,075	1,075	18,813	23
24	Various		1997		3,235		20	162	162	2,673	24
25	Various		1998		69,777		20	3,489	3,489	54,080	25
26	Various		1999		158,719		20	7,936	7,936	115,072	26
27	Various		2000		67,355		20	3,368	3,368	45,468	27
28	Various		2001		45,387		20	2,269	2,269	28,363	28
29	Various		2002		56,267		20	2,813	2,813	32,350	29
30	Various		2003		34,778		20	1,739	1,739	18,260	30
31	Various		2004		147,448		20	7,372	7,372	70,034	31
32	Various		2005		182,814		20	9,141	9,141	77,699	32
33	Various		2006		168,259		20	8,413	8,413	63,098	33
34	Various		2007		171,836		20	8,592	8,592	55,848	34
35	Various		2008		1,538,151		20	76,908	76,908	422,994	35
36	Various		2009		1,539,298		20	76,965	76,965	346,343	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
SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr# 0018002

Report Period Beginning:

01/01/13

Ending:

12/31/13**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	Parking Lot	2010	\$ 108,737	\$		\$ 5,437	\$ 5,437	\$ 19,030	37
38	Roofing	2010	36,120			1,806	1,806	6,321	38
39	Resident Room Renewal - Flooring / Electrical / Wiring / Etc	2010	88,440			4,422	4,422	15,477	39
40	Electric Install	2010	2,900			145	145	508	40
41	Door Frame, Door, and Hinges	2010	2,235			112	112	392	41
42	Therapy Gym Gutters	2010	1,140			57	57	200	42
43	Signs	2011	3,830			192	192	480	43
44	Air Conditioner	2011	21,050			1,052	1,052	2,630	44
45	Parking Lot Asphalt	2011	40,814			2,041	2,041	5,103	45
46	Dishwasher Construction	2011	17,239			862	862	2,155	46
47	Light Pole	2011	7,447			372	372	930	47
48	Tim Greye Builders - Offices / Front Lounge - Walls, Drywall, Tri	2012	5,197			260	260	390	48
49	Alarm Detection Systems - Fire Alarm Permit Change	2012	63			3	3	5	49
50	Anderson Plumbing - Grease Removal System - 50% Down Payme	2012	31,631			1,582	1,582	2,373	50
51	Home Depot - Windows and Screens - Break Room	2012	1,190			60	60	90	51
52	Village of Oswego - Permit - Grease Removal System	2012	838			42	42	63	52
53	Anderson Plumbing - Grease Removal System	2012	4,306			215	215	323	53
54	Anderson Plumbing - Grease Removal System - Remainder	2012	36,146			1,807	1,807	2,711	54
55	Beery Heating and Cooling - Electrical	2012	6,645			332	332	498	55
56	Village of Oswego - Permit - Grease Removal System	2012	16			1	1	2	56
57	The Electric Company - Electrical Work - Hydraulic Lift on Dum	2012	2,845			142	142	213	57
58	Painting Spaces - Staff Bathrooms - Drywall, Patch, and Paint	2012	803			40	40	60	58
59	Anderson Plumbing - Staff Bathrooms - Install Drains, Sinks, Fau	2012	1,386			69	69	104	59
60	The Electric Company - Staff Bathrooms - Install Lights	2012	780			39	39	59	60
61	Home Depot - Staff Bathrooms - Tile, Grout, Cabinets, Facuts	2012	1,857			93	93	140	61
62	Beery Heating and Cooling - AC Units - RTU 2 & 4 Repalcement	2012	8,200			410	410	615	62
63	Medline Industries - AC Units - RTU 2 & 4 Repalcement	2012	4,100			205	205	308	63
64	Beery Heating and Cooling - AC Units - RTU 2 & 4 Repalcement	2012	4,100			205	205	308	64
65	Olsson Roofing - Roofing / Flashing	2012	400			20	20	30	65
66	Berry Heating and Cooling - HVAC and Installation	2013	15,070			377	377	377	66
67	Flortech - Flooring / Carpeting in Common Areas	2013	8,710			218	218	218	67
68	RF Technologies - Code Alert System	2013	10,160			254	254	254	68
69	Parking Lot and Light Pole - Asphalt, Sewer and Storm, Trench	2013	89,376			2,235	2,235	2,235	69
70	TOTAL (lines 4 thru 69)		\$ 7,264,062	\$		\$ 236,971	\$ 236,971	\$ 3,886,010	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	
1	Totals from Page 12A, Carried Forward		\$ 7,264,062	\$		\$ 236,971	\$ 236,971	\$ 3,886,010	1
2									2
3									3
4									4
5									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
31	Depreciation Expense - Tillers Nursing & Rehabilitation Center			272,740			(272,740)		31
32	Depreciation Expense - Tillers Real Estate, LLC			42,992			(42,992)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,264,062	\$ 315,732		\$ 236,971	\$ (78,762)	\$ 3,886,010	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	\$ 2,447,940	\$	\$ 244,794	\$ 244,794	10	\$ 2,457,806	71
72	Current Year Purchases	102,229		10,223	10,223	10	10,223	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,550,169	\$	\$ 255,017	\$ 255,017		\$ 2,468,029	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	Dodge Van	1989	\$ 18,762	\$	\$	\$	5	\$ 18,762	76
77	Facility	Dodge Truck	1998	20,000				5	20,000	77
78										78
79										79
80	TOTALS			\$ 38,762	\$	\$	\$		\$ 38,762	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)	\$ 10,022,199	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 315,732	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 491,987	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 176,255	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,392,801	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			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.

SEE ACCOUNTANTS' COMPILATION REPORT

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? YES NO
 If NO, see instructions.

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

**

8. List separately any amortization of lease expense included on page 4, line 34.
 This amount was calculated by dividing the total amount to be amortized _____
 by the length of the lease _____.

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

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

15. Is Movable equipment rental included in building rental? YES NO
 16. Rental Amount for movable equipment: \$ _____ Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

10. Effective dates of current rental agreement:
 Beginning _____
 Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2014</u>	\$ _____
13.	<u>/2015</u>	\$ _____
14.	<u>/2016</u>	\$ _____

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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?</p> <p><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			
		1	2	3	4
		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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	1,136,613	\$		\$	1,136,613	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				344,779				344,779	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				1,364,430				1,364,430	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					752,418			752,418	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): See Supplemental	39 - 02						60,059			60,059	12
13	Other (specify): See Supplemental	39 - 03					169,651				169,651	13
14	TOTAL			\$		\$	3,015,474	\$	812,477	\$	3,827,950	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.

SEE ACCOUNTANTS' COMPILATION REPORT

The Tillers Nsg & Rehab Ctr
Medicaid Cost Report
01/01/13 - 12/31/13

Page 16 Supplemental Schedule

Description	Supplies	Other
Medical Supplies	57,199	
Prosthetics and Orthotics	2,860	
Laboratory		54,124
Wheelchairs and Walkers		1,426
Ambulance		2,640
Wound Vac		3,717
Radiology		66,651
Low Pressure Mattress		18
Other Services		41,077
Total	<u>60,059</u>	<u>169,651</u>

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

0018002

Report Period Beginning: 01/01/13

Ending: 12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(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	\$ 50,117	\$ 172,045	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,351,364	3,351,364	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	135,380	135,380	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>	225,970	225,970	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,762,832	\$ 3,884,760	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	71,276	169,206	13
14	Buildings, at Historical Cost	1,020,122	1,989,473	14
15	Leasehold Improvements, at Historical Cost	3,238,576	4,782,779	15
16	Equipment, at Historical Cost	2,696,102	2,763,019	16
17	Accumulated Depreciation (book methods)	(4,819,914)	(6,085,729)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental Schedule</u>	2,541	5,091	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,208,702	\$ 3,623,838	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,971,534	\$ 7,508,598	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 755,817	\$ 763,071	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	620,000	620,000	29
30	Accrued Salaries Payable	509,185	509,185	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	114,634	114,634	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Supplemental Schedule</u>	2,161		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,001,796	\$ 2,006,889	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,373,625	2,821,134	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,373,625	\$ 2,821,134	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,375,420	\$ 4,828,023	46
47	TOTAL EQUITY (page 18, line 24)	\$ 2,596,114	\$ 2,680,576	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,971,534	\$ 7,508,598	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**The Tillers Nsg & Rehab Ctr
Medicaid Cost Report
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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Due from Legacy Rehab, LLC	81,033	81,033
Life Insurance - Cash Surrender Value	115,187	115,187
Capital Contributions - NHRMA	29,750	29,750
Total	225,970	225,970
 Line 23 - Other Long Term Assets		
Loan Fees (Net of Amortization)	2,541	2,541
Loan Fees (Net of Amortization) - Tillers RE		2,550
Total	2,541	5,091
 Line 36 - Other Current Liabilities		
Due from Tillers RE	2,161	
Total	2,161	-
 Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,447,529	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,447,529	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	535,832	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	(387,247)	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)	\$ 148,585	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,596,114	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 14,811,083	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 14,811,083	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	47,461	6
7	Oxygen	3,285	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 50,747	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	6,728	13
14	Non-Patient Meals	25,109	14
15	Telephone, Television and Radio	6,890	15
16	Rental of Facility Space		16
17	Sale of Drugs	4,038	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	8,341	19
20	Radiology and X-Ray		20
21	Other Medical Services	81,204	21
22	Laundry	15,588	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 147,898	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	27,130	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 27,130	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	29,973	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 29,973	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,066,831	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,639,006	31
32	Health Care	5,243,794	32
33	General Administration	2,504,078	33
B. Capital Expense			
34	Ownership	981,911	34
C. Ancillary Expense			
35	Special Cost Centers	4,016,542	35
36	Provider Participation Fee	145,668	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,530,999	40
41	Income before Income Taxes (line 30 minus line 40)**	535,832	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 535,832	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 119,334	44
45	Private Pay - Net Inpatient Revenue	2,217,719	45
46	Medicare - Net Inpatient Revenue	10,175,315	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	2,298,716	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 14,811,083	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

The Tillers Nsg & Rehab Ctr
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Page 19 Supplemental Schedule

Description	Total	Adjustment
Line 28 - Other Revenue		
Gain on Sale of Vehicle	7,607	
Jury Duty Income	120	120
Other Income	22,246	22,246
Total	<u>29,973</u>	<u>22,366</u>

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

0018002

Report Period Beginning:

01/01/13

Ending:

12/31/13

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,972	2,254	\$ 108,377	\$ 48.08	1
2	Assistant Director of Nursing	1,254	1,433	56,510	39.43	2
3	Registered Nurses	69,892	74,212	2,328,004	31.37	3
4	Licensed Practical Nurses	14,852	16,062	446,118	27.77	4
5	CNAs & Orderlies	95,484	102,793	1,392,102	13.54	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,821	2,020	27,498	13.61	8
9	Activity Director	1,906	2,085	35,105	16.84	9
10	Activity Assistants	3,411	3,732	40,169	10.76	10
11	Social Service Workers	5,518	5,623	109,510	19.48	11
12	Dietician					12
13	Food Service Supervisor	4,492	4,705	81,343	17.29	13
14	Head Cook					14
15	Cook Helpers/Assistants	38,086	39,891	393,024	9.85	15
16	Dishwashers					16
17	Maintenance Workers	8,171	8,642	149,418	17.29	17
18	Housekeepers	19,905	21,595	257,091	11.91	18
19	Laundry					19
20	Administrator	1,920	2,080	200,024	96.17	20
21	Assistant Administrator	1,920	2,080	151,028	72.61	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,479	18,001	368,009	20.44	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	9,065	9,526	140,024	14.70	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Supplemental</u>	7,076	7,312	162,700	22.25	33
34	TOTAL (lines 1 - 33)	304,224	324,046	\$ 6,446,054 *	\$ 19.89	34

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	\$ 15,910	01 - 03	35
36	Medical Director	28,800	09 - 03	36
37	Medical Records Consultant	5,765	10 - 03	37
38	Nurse Consultant			38
39	Pharmacist Consultant	9,106	10 - 03	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	2,264	11 - 03	44
45	Social Service Consultant	2,264	12 - 03	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 64,109		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 32,438	10 - 03	50
51	Licensed Practical Nurses	14,478	10 - 03	51
52	Certified Nurse Assistants/Aides	53,928	10 - 03	52
53	TOTAL (lines 50 - 52)	\$ 100,844		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

The Tillers Nsg & Rehab Ctr
Medicaid Cost Report
01/01/13 - 12/31/13

Page 20 Supplemental Schedule

Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Clinical Care Coordinator Assistant	1,869	1,949	37,479
Staffing Coordinator	1,134	1,168	20,346
Business Development Director	2,720	2,802	70,044
Community Relations Coordinator	1,353	1,393	34,831
Total	7,076	7,312	162,700

The Tillers Nsg & Rehab Ctr
Medicaid Cost Report
01/01/13 - 12/31/13

Page 21 Supplemental Schedule - Other Professional Fees

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
National Government Services	Data Processing	25
Accu-Med Services	Data Processing	2,555
FR&R Healthcare Consulting, Inc.	Consulting	12,000
Wessels Sherman	Legal - Retainer	1,043
Duane Morris, LLP	Legal	17,580
Thompson Coburn, LLP	Legal	201
Mawicke Goisman	Collections	18,388
Darrel Johnson	Collections	1,777
Other	Collections	198
Collection Cash Receipts	Collections	(9,525)
Other		1,087

Total

45,330

**The Tillers Nsg & Rehab Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 21 Supplemental Schedule - Legal Details

Vendor	Invoice Date	Amount	Allowable
Duane Morris, LLP	02/07/13	2,938	2,938
Duane Morris, LLP	02/07/13	42	42
Duane Morris, LLP	03/18/13	4,673	4,673
Duane Morris, LLP	04/12/13	938	938
Duane Morris, LLP	05/28/13	125	125
Duane Morris, LLP	07/11/13	2,197	2,197
Duane Morris, LLP	10/04/13	4,259	4,259
Duane Morris, LLP	10/04/13	375	375
Thompson Coburn, LLP	10/21/13	201	201
Duane Morris, LLP	11/08/13	910	910
Duane Morris, LLP	11/08/13	375	375
Duane Morris, LLP	12/16/13	750	750

	-
	17,781
	17,781

Page 5 Adjustments

-

**The Tillers Nsg & Rehab Ctr
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Page 21 Supplemental Schedule - Seminar

Vendor	Invoice Date	Amount	Allowable
Care 2 Learn		5,544	5,544
Pathway Health Systems		750	750
Mindy Fraiser		750	750
Doris Rex		201	201
Robert Saxon		1,064	1,064
Brett Saxon		100	100
Brooke Saxon-Spencer		436	436
First National Bank		1,080	1,080
		9,925	9,925
		9,925	9,925

Page 5 Adjustments

-

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	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr# 0018002

Report Period Beginning:

01/01/13Ending: 12/31/13**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA - \$
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 31,629 Line 10 - 02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 145,668
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. \$ 25,109
- (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? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? Ln 14
- d. Have vehicle usage logs been maintained? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (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? Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT