

Facility Name & ID Number Vandalia Rehab & Hlth Care C

0047589 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>57</u>	Skilled (SNF)	<u>57</u>	<u>20,805</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>59</u>	Intermediate (ICF)	<u>59</u>	<u>21,535</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>116</u>	TOTALS	<u>116</u>	<u>42,340</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>2,537</u>	<u>2,537</u>	8
9	SNF/PED					9
10	ICF	<u>13,979</u>	<u>2,055</u>	<u>27</u>	<u>16,061</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>13,979</u>	<u>2,055</u>	<u>2,564</u>	<u>18,598</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 43.93%

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 10/1/2005

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

YES Date 10/1/2005 NO

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

YES NO If YES, enter number

15 57 and days of care provided 2,537

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL 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	128,246	9,015		137,261		137,261	3,665	140,926		1
2	Food Purchase		112,474		112,474		112,474	(6,805)	105,669		2
3	Housekeeping	87,791	23,508		111,299		111,299	36	111,335		3
4	Laundry	13,537	16,984		30,521		30,521		30,521		4
5	Heat and Other Utilities			82,293	82,293		82,293	278	82,571		5
6	Maintenance	38,460	23,615	30,172	92,247		92,247	1,795	94,042		6
7	Other (specify):* Home Off. Ben. All.							207	207		7
8	TOTAL General Services	268,034	185,596	112,465	566,095		566,095	(824)	565,271		8
	B. Health Care and Programs										
9	Medical Director			9,600	9,600		9,600		9,600		9
10	Nursing and Medical Records	823,597	109,496	5,066	938,159		938,159	(1,299)	936,860		10
10a	Therapy			260,859	260,859		260,859		260,859		10a
11	Activities	47,235	100	1,560	48,895		48,895	(12,150)	36,745		11
12	Social Services	24,987			24,987		24,987		24,987		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	895,819	109,596	277,085	1,282,500		1,282,500	(13,449)	1,269,051		16
	C. General Administration										
17	Administrative			235,000	235,000		235,000	(175,000)	60,000		17
18	Directors Fees										18
19	Professional Services			16,514	16,514		16,514	97,254	113,768		19
20	Dues, Fees, Subscriptions & Promotions			1,415	1,415		1,415	770	2,185		20
21	Clerical & General Office Expenses	41,762	4,412	36,765	82,939		82,939	47,470	130,409		21
22	Employee Benefits & Payroll Taxes			215,883	215,883		215,883	(21)	215,862		22
23	Inservice Training & Education							73	73		23
24	Travel and Seminar							4	4		24
25	Other Admin. Staff Transportation			16,628	16,628		16,628	3,392	20,020		25
26	Insurance-Prop.Liab.Malpractice			42,412	42,412		42,412	655	43,067		26
27	Other (specify):* Home Off. Ben. All.							4,204	4,204		27
28	TOTAL General Administration	41,762	4,412	564,617	610,791		610,791	(21,199)	589,592		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,205,615	299,604	954,167	2,459,386		2,459,386	(35,472)	2,423,914		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

Vandalia Rehab & Hlth Care C

#0047589

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			37,827	37,827	37,827	4,673	42,500				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			17,706	17,706	17,706	15,586	33,292				32
33	Real Estate Taxes			39,137	39,137	39,137	295	39,432				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			37,877	37,877	37,877	543	38,420				35
36	Other (specify):*											36
37	TOTAL Ownership			132,547	132,547	132,547	21,097	153,644				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		111,611		111,611	111,611		111,611				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			161,110	161,110	161,110		161,110				42
43	Other (specify):* Non-allowable Costs		367	93,812	94,179	94,179	(94,179)					43
44	TOTAL Special Cost Centers		111,978	254,922	366,900	366,900	(94,179)	272,721				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,205,615	411,582	1,341,636	2,958,833	2,958,833	(108,554)	2,850,279				45

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

VI. ADJUSTMENT DETAIL

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

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

		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	(6,883)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,527)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,457	30		9
10	Interest and Other Investment Income	(21,763)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(350)	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	(21,673)	43		18
19	Entertainment			15	19
20	Contributions	(100)	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	(48,002)	43		24
25	Fund Raising, Advertising and Promotional	(1,789)	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	(36,125)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (136,755)		\$ 15	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)	28,201	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 28,201		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (108,554)		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

Vandalia Rehab & Hlth Care C

ID# 0047589

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	\$ (14,713)	43	1
2	X-Rays-Part A	(3,540)	43	2
3	Offset Transportation Revenue	(12,150)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(1,431)	21	4
5	Resident Flowers	(281)	43	5
6	Disallowed Special Events	248	43	6
7	Nonallowable Dues	(494)	20	7
8	Offset Miscellaneous Nursing Supplies General	(1,312)	11	8
9	Disallowed Air Travel Expense	(959)	43	9
10	Offset Cable TV	(1,493)	43	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		(36,125)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Vandalia Rehab & Hlth Care C# 0047589

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 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)	
	A. General Services													
1	Dietary	0	3,665	0	0	0	0	0	0	0	0	0	3,665	1
2	Food Purchase	0	78	0	0	0	0	0	0	0	0	0	78	2
3	Housekeeping	0	36	0	0	0	0	0	0	0	0	0	36	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	278	0	0	0	0	0	0	0	0	0	278	5
6	Maintenance	0	1,795	0	0	0	0	0	0	0	0	0	1,795	6
7	Other (specify):*	0	207	0	0	0	0	0	0	0	0	0	207	7
8	TOTAL General Services	0	6,059	0	0	0	0	0	0	0	0	0	6,059	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	13	0	0	0	0	0	0	0	0	0	13	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(13,462)	0	0	0	0	0	0	0	0	0	0	(13,462)	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	(13,462)	13	0	0	0	0	0	0	0	0	0	(13,449)	16
	C. General Administration													
17	Administrative	0	(175,000)	0	0	0	0	0	0	0	0	0	(175,000)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	15	15	18
19	Professional Services	0	7,726	0	89,528	0	0	0	0	0	0	0	97,254	19
20	Fees, Subscriptions & Promotions	(494)	0	491	773	0	0	0	0	0	0	0	770	20
21	Clerical & General Office Expenses	(1,431)	0	45,418	3,483	0	0	0	0	0	0	0	47,470	21
22	Employee Benefits & Payroll Taxes	0	0	0	(21)	0	0	0	0	0	0	0	(21)	22
23	Inservice Training & Education	0	0	73	0	0	0	0	0	0	0	0	73	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	3,392	0	0	0	0	0	0	0	0	3,392	25
26	Insurance-Prop.Liab.Malpractice	0	0	655	0	0	0	0	0	0	0	0	655	26
27	Other (specify):*	0	0	4,204	0	0	0	0	0	0	0	0	4,204	27
28	TOTAL General Administration	(1,925)	(167,274)	54,237	93,763	0	0	0	0	0	0	15	(21,184)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(15,387)	(161,202)	54,237	93,763	0	0	0	0	0	0	15	(28,574)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Vandalia Rehab & Hlth Care C# 0047589

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

	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	(1,527)	0	3,011	205	0	0	0	0	0	0	0	1,689	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	5,008	32,341	0	0	0	0	0	0	0	37,349	32
33	Real Estate Taxes	0	0	295	0	0	0	0	0	0	0	0	295	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	543	0	0	0	0	0	0	0	0	543	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,527)	0	8,857	32,546	0	39,876	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):*	(19,381)	0	0	0	0	0	0	0	0	0	0	(19,381)	43
44	TOTAL Special Cost Centers	(19,381)	0	0	0	0	0	0	0	0	0	0	(19,381)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(36,295)	(161,202)	63,094	126,309	0	0	0	0	0	0	15	(8,079)	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%	\$ 3,665	\$ 3,665	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	78	78	2
3	V	3 Housekeeping		Petersen Health Care, Inc. #	100.00%	36	36	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	278	278	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,795	1,795	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	207	207	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	13	13	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	235,000	Petersen Health Care, Inc.	100.00%	60,000	(175,000)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	7,726	7,726	12
13	V							13
14	Total		\$ 235,000			\$ 73,798	\$ * (161,202)	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%	\$ 491	\$	491	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	45,418		45,418	16
17	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	73		73	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%	3,392		3,392	19
20	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	655		655	20
21	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	4,204		4,204	21
22	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	3,011		3,011	22
23	V	32 Interest		Petersen Health Care, Inc.	100.00%	5,008		5,008	23
24	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	295		295	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%	543		543	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		\$			\$ 63,094	\$ *	63,094	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Petersen Health Operations, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Health Operations, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Health Operations, LLC	100.00%	0		17
18	V	4 Laundry		Petersen Health Operations, LLC	100.00%	0		18
19	V	5 Utilities		Petersen Health Operations, LLC	100.00%	0		19
20	V	6 Maintenance		Petersen Health Operations, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Operations, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Health Operations, LLC	100.00%	0		22
23	V	12 Social Services		Petersen Health Operations, LLC	100.00%	0		23
24	V	17 Administrative		Petersen Health Operations, LLC	100.00%	0		24
25	V	19 Professional Services		Petersen Health Operations, LLC	100.00%	89,528	89,528	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Operations, LLC	100.00%	773	773	26
27	V	21 Clerical and General Office		Petersen Health Operations, LLC	100.00%	3,483	3,483	27
28	V	22 Employee Benefits & Payroll		Petersen Health Operations, LLC #	100.00%	(21)	(21)	28
29	V	23 Inservice Training & Education		Petersen Health Operations, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Petersen Health Operations, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Petersen Health Operations, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Operations, LLC	100.00%	0		32
33	V	27 Mgmt. Allocation of Benefits		Petersen Health Operations, LLC	100.00%	0		33
34	V	30 Depreciation		Petersen Health Operations, LLC	100.00%	205	205	34
35	V	32 Interest		Petersen Health Operations, LLC	100.00%	32,341	32,341	35
36	V	33 Real Estate Taxes		Petersen Health Operations, LLC	100.00%	0		36
37	V	34 Rent-Facility and Grounds		Petersen Health Operations, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Operations, LLC	100.00%	0		38
39	Total		\$			\$ 126,309	\$ * 126,309	39

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

Facility Name & ID Number

Vandalia Rehab & Hlth Care C

0047589

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 Cen	15 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

Vandalia Rehab & Hlth Care C

0047589

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 C 15	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

Vandalia Rehab & Hlth Care C

0047589

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

Vandalia Rehab & Hlth Care C

0047589

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 Vandalia Rehab & Hlth Care C # 0047589 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 Vandalia Rehab & Hlth Care C

0047589

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	18,598	\$ 3,665	1
2	2	Food	Resident Days	1,560,986	75	6,577	0	18,598	78	2
3	3	Housekeeping	Resident Days	1,560,986	75	3,057	0	18,598	36	3
4	4	Laundry	Resident Days	1,560,986	75	0	0	18,598	0	4
5	5	Utilities	Resident Days	1,560,986	75	23,338	0	18,598	278	5
6	6	Maintenance	Resident Days	1,560,986	75	150,672	97,358	18,598	1,795	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	17,394	0	18,598	207	7
8	10	Nursing and Medical Records	Resident Days	1,560,986	75	1,082	0	18,598	13	8
9	10A	Therapy	Resident Days	1,560,986	75	0	0	18,598	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	0	0	18,598	0	10
11	17	Administrative	Resident Days	1,560,986	75	4,578,456	4,578,456	18,598	60,000	11
12	19	Professional Services	Resident Days	1,560,986	75	648,504	0	18,598	7,726	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,560,986	75	41,231	0	18,598	491	13
14	21	Clerical and General Office	Resident Days	1,560,986	75	3,812,055	3,383,297	18,598	45,418	14
15	23	Inservice Training & Education	Resident Days	1,560,986	75	6,148	0	18,598	73	15
16	24	Travel and Seminar	Resident Days	1,560,986	75	313	0	18,598	4	16
17	25	Other Admin. Staff Transport.	Resident Days	1,560,986	75	284,745	0	18,598	3,392	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,560,986	75	54,993	0	18,598	655	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	352,851	0	18,598	4,204	19
20	30	Depreciation	Resident Days	1,560,986	75	252,711	0	18,598	3,011	20
21	32	Interest	Resident Days	1,560,986	75	420,365	0	18,598	5,008	21
22	33	Real Estate Taxes	Resident Days	1,560,986	75	24,742	0	18,598	295	22
23	34	Rent-Facility and Grounds	Resident Days	1,560,986	75	0	0	18,598	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,560,986	75	45,546	0	18,598	543	24
25	TOTALS					\$ 11,032,372	\$ 8,354,323		\$ 136,892	25

Facility Name & ID Number Vandalia Rehab & Hlth Care C

0047589

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 Operations, LLC

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	408,598	21	\$	18,598	\$	1
2	2	Food	Resident Days	408,598	21		18,598		2
3	3	Housekeeping	Resident Days	408,598	21		18,598		3
4	4	Laundry	Resident Days	408,598	21		18,598		4
5	5	Utilities	Resident Days	408,598	21		18,598		5
6	6	Maintenance	Resident Days	408,598	21		18,598		6
7	7	Mgmt. Allocation of Benefits	Resident Days	408,598	21		18,598		7
8	10	Nursing and Medical Records	Resident Days	408,598	21		18,598		8
9	12	Social Services	Resident Days	408,598	21		18,598		9
10	17	Administrative	Resident Days	408,598	21		18,598		10
11	19	Professional Services	Resident Days	408,598	21	1,966,927	18,598	89,528	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	408,598	21	16,972	18,598	773	12
13	21	Clerical and General Office	Resident Days	408,598	21	5,004	18,598	3,483	13
14	22	Employee Benefits & Payroll	Resident Days	408,598	21	(465)	18,598	(21)	14
15	23	Inservice Training & Education	Resident Days	408,598	21		18,598		15
16	24	Travel and Seminar	Resident Days	408,598	21		18,598		16
17	25	Other Admin. Staff Transport.	Resident Days	408,598	21		18,598		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	408,598	21		18,598		18
19	27	Mgmt. Allocation of Benefits	Resident Days	408,598	21		18,598		19
20	30	Depreciation	Resident Days	408,598	21	4,500	18,598	205	20
21	32	Interest	Resident Days	408,598	21	710,525	18,598	32,341	21
22	33	Real Estate Taxes	Resident Days	408,598	21		18,598		22
23	34	Rent-Facility and Grounds	Resident Days	408,598	21		18,598		23
24	35	Rent-Equipment & Vehicles	Resident Days	408,598	21		18,598		24
25	TOTALS					\$ 2,703,463	\$	\$ 126,309	25

Facility Name & ID Number Vandalia Rehab & Hlth Care C

0047589

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	11						
		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	01/19/07	\$ 657,483	\$ 490,732	12/31/13	Varies	\$ 17,706	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 657,483	\$ 490,732			\$ 17,706	9						
B. Non-Facility Related*																		
10												10						
11											(21,763)	11						
12											5,008	12						
13											32,341	13						
14	TOTAL Non-Facility Related						\$	\$			\$ 15,586	14						
15	TOTALS (line 9+line14)						\$ 657,483	\$ 490,732			\$ 33,292	15						

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.)

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 20,764 B. General Construction Type: Exterior Brick Frame Wood 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: 15

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>159,430</u>	<u>2005</u>	<u>\$ 29,250</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	159,430		\$ 29,250	3

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	116	2005	1969	\$ 527,250	\$	25	\$ 21,090	\$ 21,090	\$ 179,265	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Original Land Improvements		2005	13,000		15	867	867	7,369	9
10	Sidewalks		2006	7,967		15	531	531	3,983	10
11	Water Heater		2007	7,681		15	512	512	3,328	11
12	Interior Signage		2007	1,795		10	180	180	1,170	12
13	Air Conditioner		2007	5,800		15	387	387	2,515	13
14	Carpeting		2007	4,617		10	462	462	3,003	14
15	Electrical Panel Repair		2008	2,600		7	371	371	2,042	15
16	Heating Unit-Dining Room		2009	3,150		5	630	630	2,835	16
17	Sprinkler System Replacement		2010	5,850		7	836	836	2,926	17
18	Sprinkler System Replacement-Completion of 2010		2011	42,840		15	2,856	2,856	7,140	18
19	Sprinkler System Repair		2011	13,713		7	1,960	1,960	4,900	19
20	Sewer Line Repair		2011	3,365		7	480	480	1,200	20
21	Sprinkler Leak Repair		2011	4,885		7	698	698	1,745	21
22	Water Leak Repair		2012	2,531	#	7	362	362	543	22
23	Sewer Line Repair		2012	3,219		7	460	460	690	23
24	Smoke Detector Installation		2012	2,907		10	290	290	435	24
25	Bathroom Fixtures		2013	4,399		7	314	314	314	25
26	Water Pipe Repair		2013	7,571		7	541	541	541	26
27										27
28										28
29										29
30	Land Improvements Booked				1,398			(1,398)		30
31	Building Booked				21,155			(21,155)		31
32	Building Improvement Booked				10,766			(10,766)		32
33										33
34	2013-Home Office Allocation-Building Improvements			8,745			210	210		34
35	2013-Home Office Allocation-Land Improvements			816			52	52		35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56					#				56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 674,701	\$ 33,319		\$ 34,089	\$ 770	\$ 225,944	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 54,379	\$ 3,940	\$ 5,059	\$ 1,119	5-10 yrs.	\$ 35,879	71
72	Current Year Purchases	7,956	568	398	(170)	10 yrs.	398	72
73	Fully Depreciated Assets	112,263					112,262	73
74	Home Office Allocation			2,954	2,954			74
75	TOTALS	\$ 174,598	\$ 4,508	\$ 8,411	\$ 3,903		\$ 148,539	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				\$	\$	\$	\$		\$	76
77	N/A									77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$ 878,549	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 37,827	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 42,500	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12E #	\$ 4,673	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 374,483	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 15

16. Rental Amount for movable equipment: \$ 31,482 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	\$ 6,938	17
18					18
19					19
20					20
21	TOTAL		\$ 578.16	\$ 6,938	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.

**Vandalia Rehab & Hlth Care C
0047589**

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	\$ 21,531
Dishwasher	712
Laundry Equipment	-
Copier	8,696
Home Office Allocation	543
	<u>31,482</u>

Facility Name & ID Number Vandalia Rehab & Hlth Care C # 0047589 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 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	6,676	\$ 100,144	\$	6,676	\$ 100,144	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,057	30,852		2,057	30,852	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		8,643	129,643		8,643	129,643	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				111,611		111,611	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>Respiratory Therapy</u>	10A(3)			15	220		15	220	13
14	TOTAL			\$	17,391	\$ 260,859	\$ 111,611	17,391	\$ 372,470	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 Vandalia Rehab & Hlth Care C

0047589

Report 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	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,307,388	\$ 2,307,388	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>69,862</u>)	604,389	604,389	3
4	Supply Inventory (priced at)	10,381	10,381	4
5	Short-Term Investments			5
6	Prepaid Insurance	40,564	40,564	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employee Education Loan</u>	312	312	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,963,034	\$ 2,963,034	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	50,217	29,250	13
14	Buildings, at Historical Cost	527,250	535,995	14
15	Leasehold Improvements, at Historical Cost	116,923	138,706	15
16	Equipment, at Historical Cost	174,598	174,598	16
17	Accumulated Depreciation (book methods)	(391,140)	(374,483)	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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 477,848	\$ 504,066	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,440,882	\$ 3,467,100	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 882,006	\$ 882,006	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	23,032	23,032	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,477	6,477	31
32	Accrued Real Estate Taxes(Sch.IX-B)	40,284	40,284	32
33	Accrued Interest Payable	1,339	1,339	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Payroll Withholdings</u>	38,910	38,910	36
37	<u>Accrued Management Fees</u>	124,855	124,855	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,116,903	\$ 1,116,903	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	490,732	490,732	40
41	15			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Intercompany Loans</u>	946,698	946,698	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,437,430	\$ 1,437,430	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,554,333	\$ 2,554,333	46
47	TOTAL EQUITY(page 18, line 24)	\$ 886,549	\$ 912,767	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,440,882	\$ 3,467,100	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 851,281	1
2	Restatements (describe):		2
3	Nursing Supplies Entered after CR was completed	(1,596)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 849,685	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	36,864	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)	\$ 36,864	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)	\$ 886,549	24 *

15

* This must agree with page 17, line 47.

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	\$ 2,587,269	1
2	Discounts and Allowances for all Levels	(297,983)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,289,286	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	451,998	6
7	Oxygen	1,369	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 453,367	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	6,883	14
15	Telephone, Television and Radio	1,493	15
16	Rental of Facility Space		16
17	Sale of Drugs	191,719	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	11,289	20
21	Other Medical Services	5,004	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 216,388	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	21,763	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 21,763	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	2,743	28
28a	Transportation Revenue	12,150	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 14,893	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,995,697	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	566,095	31
32	Health Care	1,282,500	32
33	General Administration	610,791	33
B. Capital Expense			
34	Ownership	132,547	34
C. Ancillary Expense			
35	Special Cost Centers	205,790	35
36	Provider Participation Fee	161,110	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,958,833	40
41	Income before Income Taxes (line 30 minus line 40)**	36,864	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 15	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,552,481	44
45	Private Pay - Net Inpatient Revenue	264,723	45
46	Medicare - Net Inpatient Revenue	473,155	46
47	Other-(specify) <u>Charity Contractual Allowance</u>	(1,073)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,289,286	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 Vandalia Rehab & Hlth Care C

0047589

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	2,072	2,072	\$ 60,062	\$ 28.99	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,217	5,246	112,376	21.42	3
4	Licensed Practical Nurses	11,887	12,528	234,586	18.72	4
5	CNAs & Orderlies	35,630	36,529	371,238	10.16	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,565	1,714	19,483	11.37	9
10	Activity Assistants	349	362	3,312	9.15	10
11	Social Service Workers	1,856	1,911	24,987	13.08	11
12	Dietician					12
13	Food Service Supervisor	1,080	1,144	15,999	13.99	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,359	11,895	112,247	9.44	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	38,460	18.49	17
18	Housekeepers	10,126	10,542	87,791	8.33	18
19	Laundry	1,484	1,575	13,537	8.59	19
20	Administrator	2,080	2,080	60,000	28.85	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,993	1,993	41,762	20.95	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 C: CPC	1,993	1,993	45,335	22.75	32
33	Other(specify) <u>Transportation</u>	1,999	2,037	24,440	12.00	33
34	TOTAL (lines 1 - 33)	92,770	95,701	\$ 1,265,615 *	\$ 13.22	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 9,600	L9, C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 3,929	L10, C3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant	4 220	L10, C3	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)	4 \$ 13,749		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
Michelle Vaughan	Administrator	0	\$ 60,000	Workers' Compensation Insurance	\$ 56,002	IDPH License Fee	\$	
				Unemployment Compensation Insurance	43,676	Advertising: Employee Recruitment		
				FICA Taxes	91,025	Health Care Worker Background Check		
				Employee Health Insurance	19,145	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	79 791	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	130	
				Employee Relations	5,202	Miscellaneous Dues & Subscriptions	494	
				Employee Retirement	833	Home Office Allocation	1,264	
				Home Office Allocation	(21)			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 60,000	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other					\$ 215,862	Less: Public Relations Expense (494)		
Description			Amount			Non-allowable advertising ()		
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 235,000			Yellow page advertising ()		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 235,000	E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
E-Health Data Solutions	Computer Services		\$ 6,883			\$ 15	Out-of-State Travel	\$
New Wave Communications	Computer Services		1,760					
Gail and Rice	Accounting Fees		614					
Honkamp Krueger & Co.	Accounting Fees		1,956	N/A			In-State Travel	
Sorling Northrup	Legal Fees		5,103					
Fayette County Sheriff's Office	Filing Fees		17				Seminar Expense	
Fayette County Circuit Clerk	Filing Fees		110					
Effingham County Sheriff	Filing Fees		30				Home Office Allocation	4
Effingham County Recorder	Filing Fees		41					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 16,514	TOTAL		\$ 15	Entertainment Expense ()	
							TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 4	

* Attach copy of IMRF notifications

**See instructions.

**Vandalia Rehab & Hlth Care C
0047589**

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)		16,514
Home Office Allocation		
SmithAmundsen	Legal	459
Cole, Schotz, Meisel	Legal	253
Black, Hedin, Ballard	Legal	23
Elias, Meginnes, Riffle & Seghetti	Legal	46
Miller, Hall, and Triggs	Legal	966
Evapar	Legal	186
Ginoli & Company	Accountants	2659
E-Health Data Solutions	Computer Services	3307
Miscellaneous	Computer Services	71
Odessian LLC	Computer Services	36
CCH	Computer Services	11
Lexis-Nexis	Computer Services	4
Ipanema Solutions	Computer Services	10
Macquarie Technology Services	Computer Services	65
Advanced Answers on Demand	Computer Services	3401
TeamViewer	Computer Services	11
Stratus Networks	Computer Services	274
Kemper Technology	Computer Services	212
AT&T	Computer Services	4
Medifax	Computer Services	31
Vision Share/Ability Network	Computer Services	466
Barracuda	Computer Services	84
CIAN	Computer Services	112
Comcast	Computer Services	25
Emdeon	Computer Services	37

Marotta Gund Budd & Dzera	Other Prof Fees	83016
David Budde	Other Prof Fees	22
Pharmacy Price Mangement	Other Prof Fees	428
All Scripts	Other Prof Fees	762
Registered Agent Solutions	Other Prof Fees	36
Healthink	Other Prof Fees	237
Total (agree to Schedule V, line 19, column 8)		<u>113,768</u>

Period Beginning 1/1/2013
 Period End 12/31/2013

Schedule 21B

XIX. SUPPORT SCHEDULE

Legal Fees

Facility

Vendor/Payee	Invoice Total	Allocation %	Total
Sorling, Northrup, Hanna, Cullen	2,982.00	100%	2,982
Fayette County Circuit Clerk	110.00	100%	110
Fayette County Sheriff	17.00	100%	17
Sorling, Northrup, Hanna, Cullen	1,554.00	100%	1,554
Sorling, Northrup, Hanna, Cullen	252.00	100%	252
Sorling, Northrup, Hanna, Cullen	147.00	100%	147
Sorling, Northrup, Hanna, Cullen	84.00	100%	84
Effingham County Sheriff	30.00	100%	30
Effingham County Recorder	41.00	100%	41
Sorling, Northrup, Hanna, Cullen	84.00	100%	84

Home Office Allocation

SmithAmundsen	38,549.00	1.19%	459
Cole, Schotz, Meisel	21,229.00	1.19%	253
Black, Hedin, Ballard	1,919.00	1.19%	23
Elias, Meginnes, Riffle & Seghetti	1,013.00	4.54%	46
Miller, Hall, and Triggs	21,234.00	4.54%	966
Evapar	4,092.00	4.54%	186

Total Legal Fees

7,234

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								15				
19												
20	TOTALS	\$		\$	\$	\$	15	\$	\$	\$	\$	\$

Facility Name & ID Number Vandalia Rehab & Hlth Care C# 0047589

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. \$ 9,733 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. \$ 161,110
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. \$ 6,883
- (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. \$ 12,150
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
15
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? Yes
Attach invoices and a summary of services for all architect and appraisal fees.