

Facility Name & ID Number Fondulac Rehab & Hlth Care C

0047472 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	98	Skilled (SNF)	98
2		Skilled Pediatric (SNF/PED)	35,770
3		Intermediate (ICF)	
4		Intermediate/DD	
5		Sheltered Care (SC)	
6		ICF/DD 16 or Less	
7	98	TOTALS	98

B. Census-For the entire report period.

1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
	3 Medicaid Recipient	4 Private Pay	Other	Total	
8 SNF	21,224	1,820	2,121	25,165	8
9 SNF/PED					9
10 ICF					10
11 ICF/DD					11
12 SC					12
13 DD 16 OR LESS					13
14 TOTALS	21,224	1,820	2,121	25,165	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.35%

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 of beds certified 98 and days of care provided 1,886

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: 12/31/14 Fiscal Year: 12/31/14

* 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	185,944	12,888	5,326	204,158		204,158	8,506	212,664		1
2	Food Purchase		157,493		157,493		157,493	(845)	156,648		2
3	Housekeeping	146,662	39,294		185,956		185,956	52	186,008		3
4	Laundry		8,663		8,663		8,663		8,663		4
5	Heat and Other Utilities			106,194	106,194		106,194	320	106,514		5
6	Maintenance	34,114	35,480	33,965	103,559		103,559	3,198	106,757		6
7	Other (specify):* Home Off. Ben. All.										7
8	TOTAL General Services	366,720	253,818	145,485	766,023		766,023	11,231	777,254		8
B. Health Care and Programs											
9	Medical Director			11,000	11,000		11,000	30	11,030		9
10	Nursing and Medical Records	1,194,306	110,943	11,852	1,317,101		1,317,101	(720)	1,316,381		10
10a	Therapy			223,196	223,196		223,196		223,196		10a
11	Activities	42,517	35	4,683	47,235		47,235	(2,041)	45,194		11
12	Social Services	41,166			41,166		41,166		41,166		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	1,277,989	110,978	250,731	1,639,698		1,639,698	(2,731)	1,636,967		16
C. General Administration											
17	Administrative			294,000	294,000		294,000	(228,316)	65,684		17
18	Directors Fees										18
19	Professional Services			13,387	13,387		13,387	140,319	153,706		19
20	Dues, Fees, Subscriptions & Promotions			6,736	6,736		6,736	(2)	6,734		20
21	Clerical & General Office Expenses	29,687	4,066	20,203	53,956		53,956	97,315	151,271		21
22	Employee Benefits & Payroll Taxes			214,264	214,264		214,264	20,072	234,336		22
23	Inservice Training & Education			50	50		50	38	88		23
24	Travel and Seminar							33	33		24
25	Other Admin. Staff Transportation			16,959	16,959		16,959	5,165	22,124		25
26	Insurance-Prop.Liab.Malpractice			31,828	31,828		31,828	4,701	36,529		26
27	Other (specify):* Home Off. Ben. All.										27
28	TOTAL General Administration	29,687	4,066	597,427	631,180		631,180	39,325	670,505		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,674,396	368,862	993,643	3,036,901		3,036,901	47,825	3,084,726		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 Fondulac Rehab & Hlth Care C #0047472 Report Period Beginning: 1/1/14 Ending: 12/31/14

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			87,976	87,976		87,976	37,593	125,569			30
31	Amortization of Pre-Op. & Org.							2,138	2,138			31
32	Interest			55,190	55,190		55,190	43,462	98,652			32
33	Real Estate Taxes			30,337	30,337		30,337	10,724	41,061			33
34	Rent-Facility & Grounds			79,714	79,714		79,714	(79,714)				34
35	Rent-Equipment & Vehicles			28,852	28,852		28,852	1,259	30,111			35
36	Other (specify):*											36
37	TOTAL Ownership			282,069	282,069		282,069	15,462	297,531			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		84,161		84,161		84,161		84,161			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			197,996	197,996		197,996		197,996			42
43	Other (specify):*	1,231	897	230,372	232,500		232,500	(232,500)				43
44	TOTAL Special Cost Centers	1,231	85,058	428,368	514,657		514,657	(232,500)	282,157			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,675,627	453,920	1,704,080	3,833,627		3,833,627	(169,213)	3,664,414			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	\$		\$
2 Other Care for Outpatients			
3 Governmental Sponsored Special Programs			
4 Non-Patient Meals	(945)	2	
5 Telephone, TV & Radio in Resident Rooms	(9,387)	43	
6 Rented Facility Space			
7 Sale of Supplies to Non-Patients			
8 Laundry for Non-Patients			
9 Non-Straightline Depreciation	(1,186)	30	
10 Interest and Other Investment Income	(595)	32	
11 Discounts, Allowances, Rebates & Refunds			
12 Non-Working Officer's or Owner's Salary			
13 Sales Tax	(87)	43	
14 Non-Care Related Interest			
15 Non-Care Related Owner's Transactions			
16 Personal Expenses (Including Transportation)			
17 Non-Care Related Fees			
18 Fines and Penalties	(96,709)	43	
19 Entertainment			
20 Contributions	(100)	43	
21 Owner or Key-Man Insurance			
22 Special Legal Fees & Legal Retainers			
23 Malpractice Insurance for Individuals			
24 Bad Debt	(108,000)	43	
25 Fund Raising, Advertising and Promotional	(7,339)	43	
Income Taxes and Illinois Personal Property Replacement Tax			
26 CNA Training for Non-Employees			
27 Yellow Page Advertising			
28 Other-Attach Schedule See Page 5A	(14,306)	Various	
29 SUBTOTAL (A): (Sum of lines 1-29)	\$ (238,654)		\$

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)	69,441	Various	34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ 69,441		36
(sum of SUBTOTALS)			
37 TOTAL ADJUSTMENTS (A) and (B)	\$ (169,213)		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

Fondulac Rehab & Hlth Care C

ID# 0047472

Report Period Beginning: 1/1/14

Ending: 12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (5,287)	43	1
2	X-Rays-Part A	(4,239)	43	2
3	Offset Transportation Revenue	(2,041)	11	3
4	Disallowed Pet Expense	(1,023)	43	4
5	Offset Miscellaneous Office Supplies Revenue	(62)	21	5
6	Disallowed Special Events	(329)	43	6
7	Disallowed Chamber of Commerece Dues	(520)	20	7
8	Offset Miscellaneous Nursing Supplies Revenue	(744)	10	8
9	Disallowed Medicare Interest Withholding	(61)	32	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
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39				39
40				40
41				41
42				42
43				43
44				44

45			45
46			46
47			47
48			48
49	Total	(14,306)	49

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 3,705	\$	3,705 1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	89		89 2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	19		19 3
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	250		250 4
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,406		1,406 5
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		0 6
7	V	9 Medical Director		Petersen Health Care, Inc.	100.00%	30		30 7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	1		1 8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	0		0 9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		0 10
11	V	17 Administrative	78,000	Petersen Health Care, Inc.	100.00%	0		(78,000) 11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	3,195		3,195 12
13	V							
14	Total		\$ 78,000			\$ 8,695	\$ *	(69,305) 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%	\$ 178	\$ 178	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	41,704	41,704	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	1,896	1,896	17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	21	21	18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	13	13	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	3,373	3,373	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	594	594	21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		22
23	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	3,406	3,406	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	2,166	2,166	24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	167	167	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	857	857	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		\$			\$ 54,375	\$ * 54,375	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%	129,657	129,657	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Operations, LLC	100.00%	282	282	26
27	V	21 Clerical and General Office		Petersen Health Operations, LLC	100.00%	0		27
28	V	22 Employee Benefits & Payroll		Petersen Health Operations, LLC	100.00%	2,984	2,984	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%	3,568	3,568	34
35	V	32 Interest		Petersen Health Operations, LLC	100.00%	14,907	14,907	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		\$			\$ 151,398	\$ *	151,398 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 Care Management, Inc.		\$ 4,801	\$ 4,801	15
16	V	2 Food		Petersen Health Care Management, Inc.		11	11	16
17	V	3 Housekeeping		Petersen Health Care Management, Inc.		33	33	17
18	V	5 Utilities		Petersen Health Care Management, Inc.		70	70	18
19	V	6 Maintenance		Petersen Health Care Management, Inc.		1,792	1,792	19
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0		20
21	V	9 Medical Director		Petersen Health Care Management, Inc.		0		21
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.		23	23	22
23	V	10A Therapy		Petersen Health Care Management, Inc.		0		23
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0		24
25	V	17 Administrative	216,000	Petersen Health Care Management, Inc.		65,684	(150,316)	25
26	V	19 Professional Services		Petersen Health Care Management, Inc.		7,217	7,217	26
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.		58	58	27
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.		52,689	52,689	28
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.		18,176	18,176	29
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.		17	17	30
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.		20	20	31
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.		1,792	1,792	32
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.		151	151	33
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0		34
35	V	30 Depreciation		Petersen Health Care Management, Inc.		231	231	35
36	V	32 Interest		Petersen Health Care Management, Inc.		306	306	36
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.		129	129	37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.		402	402	38
39	Total		\$ 216,000			\$ 153,602	\$ * (62,398)	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	19 Professional Services	\$	Fondulac Land		\$ 250	\$ 250	15
16	V	26 Insurance-Property		Fondulac Land		3,956	3,956	16
17	V	30 Depreciation		Fondulac Land		31,574	31,574	17
18	V	31 Amortization		Fondulac Land		2,138	2,138	18
19	V	32 Interest		Fondulac Land		26,739	26,739	19
20	V	33 Real Estate Taxes		Fondulac Land		10,428	10,428	20
21	V	34 Rent-Income and Grounds	79,714	Fondulac Land			(79,714)	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		\$ 79,714			\$ 75,085	\$ * (4,629)	39

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

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, L	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Entery	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 System	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 I	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 X	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankfo	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LLC	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	20
21			Flora Gardens Care Center	Flora	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	21
22			Flora Health Care Center	Flora	Petersen Health and W	Peoria	Mgmt/Bookkeeping	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

VII. RELATED PARTIES

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

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

Facility Name & ID Number Fondulac Rehab & Hlth Care C # 0047472 Report Period Beginning: 1/1/14 Ending: 12/31/14

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

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			Rock River Gardens	Peoria				6
7			Sauk Valley Senior Living & Rehabilitation	Peoria				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

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	2	3	4	5	6		7		8	9
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1								\$		1
2										2
3										3
4										4
5										5
6	N/A									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 Fondulac Rehab & Hlth Care C # 0047472 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	77	\$ 231,473	\$ 220,289	25,165	\$ 3,705	1
2	2	Food	Resident Days	77	5,537	0	25,165	89	2
3	3	Housekeeping	Resident Days	77	1,187	0	25,165	19	3
4	5	Utilities	Resident Days	77	15,618	0	25,165	250	4
5	6	Maintenance	Resident Days	77	87,839	72,289	25,165	1,406	5
6	7	Mgmt. Allocation of Benefits	Resident Days	77	0	0	25,165	0	6
7	9	Medical Director	Resident Days	77	1,878	0	25,165	30	7
8	10	Nursing and Medical Records	Resident Days	77	71	0	25,165	1	8
9	10A	Therapy	Resident Days	77	0	0	25,165	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	77	0	0	25,165	0	10
11	17	Administrative	Resident Days	77	0	0	25,165	0	11
12	19	Professional Services	Resident Days	77	199,631	0	25,165	3,195	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	77	11,115	0	25,165	178	13
14	21	Clerical and General Office	Resident Days	77	2,605,685	2,406,945	25,165	41,704	14
15	22	Employee Benefits and Payroll Tax	Resident Days	77	118,476	0	25,165	1,896	15
16	23	Inservice Training & Education	Resident Days	77	1,316	0	25,165	21	16
17	24	Travel and Seminar	Resident Days	77	811	0	25,165	13	17
18	25	Other Admin. Staff Transport.	Resident Days	77	210,720	0	25,165	3,373	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	77	37,141	0	25,165	594	19
20	27	Mgmt. Allocation of Benefits	Resident Days	77	0	0	25,165	0	20
21	30	Depreciation	Resident Days	77	212,800	0	25,165	3,406	21
22	32	Interest	Resident Days	77	135,328	0	25,165	2,166	22
23	33	Real Estate Taxes	Resident Days	77	10,451	0	25,165	167	23
24	35	Rent-Equipment & Vehicles	Resident Days	77	53,540	0	25,165	857	24
25	TOTALS				\$ 3,940,617	\$ 2,699,523		\$ 63,070	25

Facility Name & ID Number Fondulac Rehab & Hlth Care C # 0047472 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	314,070	19	\$	25,165	\$	1
2	2	Food	Resident Days	314,070	19		25,165		2
3	3	Housekeeping	Resident Days	314,070	19		25,165		3
4	4	Laundry	Resident Days	314,070	19		25,165		4
5	5	Utilities	Resident Days	314,070	19		25,165		5
6	6	Maintenance	Resident Days	314,070	19		25,165		6
7	7	Mgmt. Allocation of Benefits	Resident Days	314,070	19		25,165		7
8	10	Nursing and Medical Records	Resident Days	314,070	19		25,165		8
9	12	Social Services	Resident Days	314,070	19		25,165		9
10	17	Administrative	Resident Days	314,070	19		25,165		10
11	19	Professional Services	Resident Days	314,070	19	1,618,178	25,165	129,657	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	314,070	19	3,514	25,165	282	12
13	21	Clerical and General Office	Resident Days	314,070	19		25,165		13
14	22	Employee Benefits & Payroll	Resident Days	314,070	19	37,245	25,165	2,984	14
15	23	Inservice Training & Education	Resident Days	314,070	19		25,165		15
16	24	Travel and Seminar	Resident Days	314,070	19		25,165		16
17	25	Other Admin. Staff Transport.	Resident Days	314,070	19		25,165		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	314,070	19		25,165		18
19	27	Mgmt. Allocation of Benefits	Resident Days	314,070	19		25,165		19
20	30	Depreciation	Resident Days	314,070	19	44,535	25,165	3,568	20
21	32	Interest	Resident Days	314,070	19	186,049	25,165	14,907	21
22	33	Real Estate Taxes	Resident Days	314,070	19		25,165		22
23	34	Rent-Facility and Grounds	Resident Days	314,070	19		25,165		23
24	35	Rent-Equipment & Vehicles	Resident Days	314,070	19		25,165		24
25	TOTALS					\$ 1,889,521	\$	\$ 151,398	25

Facility Name & ID Number Fondulac Rehab & Hlth Care C # 0047472 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Management, 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	1,572,338	77	\$ 299,961	\$ 25,165	\$ 4,801	1
2	2	Food	Resident Days	1,572,338	77	675	25,165	11	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	33	3
4	5	Utilities	Resident Days	1,572,338	77	4,349	25,165	70	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	1,792	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77		25,165		6
7	9	Medical Director	Resident Days	1,572,338	77		25,165		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457	25,165	23	8
9	10A	Therapy	Resident Days	1,572,338	77		25,165		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77		25,165		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	65,684	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944	25,165	7,217	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620	25,165	58	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	52,689	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	1,135,672	25,165	18,176	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074	25,165	17	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245	25,165	20	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953	25,165	1,792	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420	25,165	151	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77		25,165		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419	25,165	231	21
22	32	Interest	Resident Days	1,572,338	77	19,133	25,165	306	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076	25,165	129	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085	25,165	402	24
25	TOTALS					\$ 10,069,824	\$ 8,113,127	\$ 153,602	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10	Reporting Period Interest Expense					
		Related**					Purpose of Loan	Monthly Payment Required						Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)
		YES	NO												Original	Balance		
A. Directly Facility Related																		
Long-Term																		
1	First Merit		X	Mortgage	Varies	9/15/14	\$ 2,799,200	\$ 2,785,668	12/31/34	Varies	\$ 81,868	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 2,799,200	\$ 2,785,668			\$ 81,868	9						
B. Non-Facility Related*																		
10												Home Office Allocation-PHCM	306	10				
11												Interest Income Offset	(595)	11				
12												Home Office Allocation-PHC	2,166	12				
13												Home Office Allocation-PHO	14,907	13				
14	TOTAL Non-Facility Related						\$	\$			\$ 16,784	14						
15	TOTALS (line 9+line14)						\$ 2,799,200	\$ 2,785,668			\$ 98,652	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.)

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	41,448	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.)		2013	\$	40,501	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(947)	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	41,712	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.		Home Office Allocation		296	
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.			\$	41,061	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:					
2009	<u>36,216</u>	<u>8</u>			
2010	<u>37,082</u>	<u>9</u>			
2011	<u>36,768</u>	<u>10</u>			
2012	<u>40,240</u>	<u>11</u>			
2013	<u>40,501</u>	<u>12</u>			
Accrual based on prior year tax bill.					
			FOR BHF USE ONLY		
		13	FROM R. E. TAX STATEMENT FOR 2013	\$	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Fondulac Rehab & Hlth Care C COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0047472

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>01-01-26-300-009</u>	<u>Long-Term Care Facility</u>	\$ <u>40,500.86</u>	\$ <u>40,500.86</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>40,500.86</u>	\$ <u>40,500.86</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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: 24,928 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: 188,175 2. Number of Years Over Which it is Being Amortized: 20

3. Current Period Amortization: 2,138 4. Dates Incurred: 2013-2014

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	225,205	2005	\$ 123,750	1
2					2
3	TOTALS	225,205		\$ 123,750	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	
	Bed* FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	98	2005	1988	\$ 2,164,750	\$	25	\$ 86,590	\$ 86,590	\$ 822,605	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Original Land Improvements	2005		15,000		15	1,000	1,000	9,500	9
10	Sidewalks	2006		3,200		15	213	213	1,811	10
11	Fire Alarm system	2006		4,030		10	403	403	3,425	11
12	Replace water main	2006		4,600		25	184	184	1,564	12
13	Water heater replacement	2006		3,097		10	310	310	2,635	13
14	Cubicle Curtains	2007		5,193		20	260	260	1,898	14
15	Door Alarm	2007		1,697		15	113	113	904	15
16	Fire Alarm	2007		1,854		15	124	124	992	16
17	Blinds & Valances	2007		4,699		10	470	470	3,473	17
18	Wallpaper for 3 Halls & Front Lobby	2007		2,258		15	151	151	1,082	18
19	Painting for all rooms, office area, bathrooms, hallways	2007		13,436		15	896	896	6,664	19
20	Carpeting for Hallways	2007		6,541		15	436	436	3,218	20
21	Water heater replacement - labor	2008		1,813		7	260	260	1,690	21
22	Water Heater	2008		11,615		7	1,660	1,660	10,790	22
23	Parking lot resurfacing	2008		34,750		39	892	892	5,798	23
24	Generator Repair	2009		2,599		7	372	372	2,046	24
25	Compressor Repair	2009		2,971		7	424	424	2,332	25
26	Freezer Repair	2009		3,445		7	492	492	2,952	26
27	Landscaping	2010		4,850		15	324	324	1,458	27
28	Cabinetry-Nursing Stations	2010		14,218		15	948	948	4,266	28
29	Carpet and Tiling in Nursing Stations and Kitchen	2010		15,811		15	1,054	1,054	4,743	29
30	Water Softener	2011		2,974		7	424	424	1,272	30
31	Water Heater	2011		5,737		7	820	820	2,460	31
32	Water Heater	2011		2,989		7	428	428	1,284	32
33	Tile Replacement in Showers	2011		15,567		15	1,038	1,038	3,114	33
34	Roof Replacement on North Section	2011		49,142		25	1,966	1,966	6,881	34
35	Water Main Repair	2012		3,602		7	514	514	1,285	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	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	Water Line Repair	2013	\$ 10,932	\$	7	\$ 781	\$ 781	\$ 781	37
38	Bathroom Fixtures	2013	2,809		7	201	201	201	38
39	Blacktopping	2013	10,500		7	750	750	750	39
40	Painting-Exterior	2013	11,071		15	369	369	369	40
41	Alarm System Panel Replacement	2013	4,273		7	305	305	305	41
42	Tile Replacement in Hallways and Kitchen	2014	13,185		15	659	659	659	42
43	Landscaping Around Building	2014	21,897		15	487	487	487	43
44	Landscaping Around Building	2014	8,943		15	149	149		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	Land Improvements Booked			2,428			(2,428)		63
64	Building Booked			86,320			(86,320)		64
65	Building Improvement Booked			17,322			(17,322)		65
66									66
67	2014-Home Office Allocation-Building Improvements		11,747			282	282		67
68	2014-Home Office Allocation-Land Improvements		1,097			60	60		68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,498,892	\$ 106,070		\$ 106,809	\$ 739	\$ 915,694	70

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

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	\$ 105,446	\$ 12,261	\$ 10,546	\$ (1,715)	5-10 yrs.	\$ 58,277	71
72	Current Year Purchases	23,910	1,351	1,351		10 yrs.	1,351	72
73	Fully Depreciated Assets	416,240					416,240	73
74	Home Office Allocation			6,863	6,863			74
75	TOTALS	\$ 545,596	\$ 13,612	\$ 18,760	\$ 5,148		\$ 475,868	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										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,168,238 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 119,682 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 125,569 83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 5,887 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,391,562 85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	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

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: \$ 23,173 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	FORD 2012 E150	\$ 578.00	\$ 6,938	17
18					18
19					19
20					20
21	TOTAL		\$ 578.00	\$ 6,938	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>/2015</u>	\$ _____
13.	<u>/2016</u>	\$ _____
14.	<u>/2017</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.

Fondulac Rehab & Hlth Care C

0047472

Period Beginning 1/1/2014

Period End 12/31/2014

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$	13,070
Dishwasher		599
Laundry Equipment		59
Copier		8,186
Home Office Allocation		<u>1,259</u>
		<u>23,173</u>

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

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

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.

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Total Cost (Col. 3 + 5 + 6)							
					Units	Cost								
1	Licensed Occupational Therapist	10A(3)	hrs	\$	6,217	\$ 93,255						6,217	\$ 93,255	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,017	30,252						2,017	30,252	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	10A(3)	hrs		6,646	99,689						6,646	99,689	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 prescripts						84,161				84,161	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Other (specify):													12
13	Other (specify):													13
14	TOTAL			\$	14,880	\$ 223,196	\$	84,161				14,880	\$ 307,357	14

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

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ (116,479)	\$ (116,479)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>265,171</u>)	1,001,607	1,001,607	3
4	Supply Inventory (priced at <u>Cost</u>)	16,862	16,862	4
5	Short-Term Investments			5
6	Prepaid Insurance	34,896	35,392	6
7	Other Prepaid Expenses		27,620	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Security Deposit</u>	1,688	1,688	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 938,574	\$ 966,690	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		123,750	13
14	Buildings, at Historical Cost		2,176,497	14
15	Leasehold Improvements, at Historical Cost	8,944	322,395	15
16	Equipment, at Historical Cost	7,588	545,596	16
17	Accumulated Depreciation (book methods)	(199)	(1,391,562)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs		186,037	20
21	Restricted Funds		321,334	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 16,333	\$ 2,284,047	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 954,907	\$ 3,250,737	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,031,479	\$ 1,031,729	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	94,865	94,865	30
31	Accrued Taxes Payable (excluding real estate taxes)	44,517	44,517	31
32	Accrued Real Estate Taxes(Sch.IX-B)		41,712	32
33	Accrued Interest Payable		8,937	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Payroll Withholdings</u>	97,056	97,056	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,267,917	\$ 1,318,816	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,785,668	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Due to Due From</u>	1,046,101	476,416	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,046,101	\$ 3,262,084	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,314,018	\$ 4,580,900	46
47	TOTAL EQUITY (page 18, line 24)	\$ (1,359,111)	\$ (1,330,163)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 954,907	\$ 3,250,737	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 702,297	1
2	Restatements (describe):		2
3	Rounding	(3)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 702,294	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	126,280	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)	\$ 126,280	17
B. Transfers (Itemize):			
18	Transfer of Net Assets to Land Company	(2,187,685)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (2,187,685)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,359,111)	24 *

* 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		2	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,726,939	1
2	Discounts and Allowances for all Levels	(371,969)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,354,970	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	417,730	6
7	Oxygen	1,061	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 418,791	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	945	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	147,211	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,968	19
20	Radiology and X-Ray	10,237	20
21	Other Medical Services	22,343	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 182,704	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	595	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 595	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	2,041	28
28a	Transportation Revenue	806	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,847	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,959,907	30

1		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	766,023	31
32	Health Care	1,639,698	32
33	General Administration	631,180	33
B. Capital Expense			
34	Ownership	282,069	34
C. Ancillary Expense			
35	Special Cost Centers	316,661	35
36	Provider Participation Fee	197,996	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,833,627	40
41	Income before Income Taxes (line 30 minus line 40)**	126,280	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 126,280	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,805,032	44
45	Private Pay - Net Inpatient Revenue	245,039	45
46	Medicare - Net Inpatient Revenue	301,892	46
47	Other-(specify) Insurance	9,857	47
48	Other-(specify) Charity Contractual Allowance	(6,850)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,354,970	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.

Facility Name & ID Number Fondulac Rehab & Hlth Care C

0047472

Report Period Beginning: 1/1/14

Ending:

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 68,614	\$ 32.99	1
2	Assistant Director of Nursing	212	212	5,838	27.57	2
3	Registered Nurses	10,053	10,328	266,503	25.80	3
4	Licensed Practical Nurses	13,632	14,171	301,988	21.31	4
5	CNAs & Orderlies	42,312	43,635	495,428	11.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,639	1,756	23,547	13.41	9
10	Activity Assistants					10
11	Social Service Workers	2,080	2,080	41,166	19.79	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	38,288	18.41	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,349	13,435	147,656	10.99	15
16	Dishwashers					16
17	Maintenance Workers	1,849	1,902	34,114	17.93	17
18	Housekeepers	14,890	15,399	146,662	9.52	18
19	Laundry					19
20	Administrator	2,080	2,080	65,684	31.58	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,909	1,968	29,687	15.08	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	3,536	3,756	76,136	20.27	33
34	TOTAL (lines 1 - 33)	110,699	114,882	\$ 1,741,311 *	\$ 15.16	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	Monthly \$ 5,326	L1, C3	35
36	Medical Director	Monthly 11,000	L9, C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 5,306	L10, C3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant	2 110	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)	2 \$ 21,742		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	112 \$ 3,674	L10, C3	50
51	Licensed Practical Nurses	72 2,300	L10, C3	51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	184 \$ 5,974		53

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

** See instructions.

Fondulac Rehab & Hlth Care C

0047472

Period Beginning

1/1/2014

Period End

12/31/2014

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reportin g Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	2,008	2,008	55,935	27.85
Transportation	1,448	1,668	18,970	11.37
Marketing	80	80	1,231	15.39
TOTAL	<u>3,536</u>	<u>3,756</u>	<u>76,136</u>	

Fondulac Rehab & Hlth Care C

0047472

Period Beginning

1/1/2014

Period End

12/31/2014

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		13,427

Home Office Allocation

Lexis Nexis	Legal	9
GoffWilson	Legal	586
Illinois Secretary of State	Legal	258
Bank of America	Legal	180
Healthcare Resources International	Legal	106
Miscellaneous	Legal	20
Addy, Bush	Legal	15
Hall, Rustom, and Fritz	Legal	18
Black, Hedin, Ballard	Legal	31
SmithAmundsen	Legal	31
CliftonLarson Allen	Accountants	1,248
Ginoli & Co.	Accountants	3,216
Miscellaneous	Computer Services	23
Odessian LLC	Computer Services	7
Optimizer	Computer Services	50
Allpayer Exchange	Computer Services	16
CCH	Computer Services	27
Prism Software	Computer Services	80
Macquarie Technology Services	Computer Services	69
Advanced Answers on Demand	Computer Services	3,697
Stratus Networks	Computer Services	487
Kemper Technology	Computer Services	1,442
AT&T	Computer Services	6
Ability Network	Computer Services	559
Barracuda	Computer Services	128
CIAN	Computer Services	152
Comcast	Computer Services	38
Emdeon	Computer Services	99
Charter Communications	Computer Services	6
Crawford County Title Co.	Other Prof Fees	7
Better Banks	Other Prof Fees	5
David Budde	Other Prof Fees	43
All Scripts	Other Prof Fees	30
Miscellaneous	Other Prof Fees	5
Registered Agent Solutions	Other Prof Fees	25
MGBD	Other Prof Fees	127,560

Total (agree to Schedule V, line 19, column 8)		<u>153,706</u>
--	--	----------------

Fondulac Rehab & Hlth Care C

0047472

Period Beginning

1/1/2014

Period End

12/31/2014

Schedule 21B

XIX. SUPPORT SCHEDULE

Legal Fees

Home Office Allocation-PHC & PHCM

Lexis Nexis	Legal	9
GoffWilson	Legal	586
Illinois Secretary of State	Legal	258
Bank of America	Legal	180
Healthcare Resources International	Legal	106
Miscellaneous	Legal	20
Addy, Bush	Legal	15
Hall, Rustom, and Fritz	Legal	18
Black, Hedin, Ballard	Legal	31
SmithAmundsen	Legal	31

Direct Facility Invoices

Elias, Meginnes, Riffle & Seghetti-McCuen case	2/8/2014	470
Sorling Northrup-Gibson Disability Defense Case	4/9/2014	506
Sorling Northrup-Gibson Disability Defense Case	2/10/2014	2,178
Sorling Northrup-Gibson Disability Defense Case	3/10/2014	591
Sorling Northrup-Gibson Disability Defense Case	5/12/2014	46
Sorling Northrup-Gibson Disability Defense Case	6/11/2014	598
Sorling Northrup-Gibson Disability Defense Case	7/8/2014	920
Sorling Northrup-Gibson Disability Defense Case	8/11/2014	46
Reversal of 2013 Invoice	4/8/2014	(40)

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

6,569

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4	N/A											
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

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-\$908
- (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. \$ 27,350 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. \$ 197,996
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. \$ 945
- (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. \$ _____
 - c. What percent of all travel expense relates to transportation of nurses and patients? N/A
 - d. Have vehicle usage logs been maintained? Adqeuare records have been maintained.
 - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
 - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
 - g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli and Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

RECONCILIATION REPORT

Fondulac Rehab & Hlth (

01:21 PM 8/14/2015

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-169,213	equal to	-169,213	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	98,652	equal to	98,652	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	41,061	equal to	41,061	0	FAILED	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	2,138	equal to	2,138	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	125,569	equal to	125,569	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	30,111	equal to	30,111	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	223,196	equal to	223,196	0	O.K.	Pg16 Z12+Z14...	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	84,161	equal to	84,161	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	766,023	equal to	766,023	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,639,698	equal to	1,639,698	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administation	631,180	equal to	631,180	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	282,069	equal to	282,069	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	316,661	equal to	316,661	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21...H24+	N/A	38to41+43	4
Income Stat. Prov. Partic.	197,996	equal to	197,996	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,194,306	equal to	1,194,306	0	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	42,517	equal to	42,517	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	41,166	equal to	41,166	0	FAILED	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	185,944	equal to	185,944	0	FAILED	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	34,114	equal to	34,114	0	FAILED	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	146,662	equal to	146,662	0	FAILED	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	0	equal to		#VALUE!	#VALUE!	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	65,684	equal to	65,684	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	29,687	equal to	29,687	0	FAILED	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,741,311	equal to	1,675,627	65,684	FAILED	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	5,326	< or = to	5,326	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	11,000	< or = to	11,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	11,390	< or = to	11,852	-462	O.K.	Pg20 X14..X16+	B. & C.	7to39 and 50to5.	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	4,683	-4,683	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	65,684	equal to	65,684	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	294,000	equal to	294,000	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	13,427	equal to	13,387	40	FAILED	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	234,336	equal to	234,336	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	6,734	equal to	6,734	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	33	equal to	33	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	197,996	equal to	197,996	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,886	equal to	2,121	-235	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	69,441	equal to	69,441	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4c	B.	14	8
Total loan balance	2,785,668	equal to	2,785,668	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	41,712	equal to	41,712	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	123,750	equal to	123,750	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,498,892	equal to	2,498,892	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2

Equipment and vehicle cost	545,596	equal to	545,596	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,391,562	equal to	1,391,562	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-1,359,111	equal to	-1,359,111	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	126,280	equal to	126,280	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..£	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	954,907	equal to	954,907	0	O.K.	Pg17:H41	N/A	25	1	Pg17 S41	N/A	48	1

Enter Cost Center Expenses

YOU HAVE CHOSEN THE SUPPORT CALC. THAT IS LINKED

TO THE COST REPORT!!!!

8/14/2015

01:21:46 PM

HSA Number: _____ 3 Name: **Fondulac Rehab & Hlth Care C**

Cost report period From: 1/1/14 To: 12/31/14 Base Number: 468

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

Licensed bed days: 35,770 N Occupancy: 25,165 Pct. of occupancy: 70.35%

Illinois Public Aid Support Rate: \$ _____

Genl Services Salary/Wage: 366,720 Col 1, Line 8 ---Audit Adj: _____

Genl Admin Salary/Wage: 29,687 Col 1, Line 28 ---Audit Adj: _____

Total Salary Wage: 1,675,627 Col 1, Line 44 ---Audit Adj: _____

Employee Benefits: 234,336 Col 8, Line 22 ---Audit Adj: _____

Total General Services: 777,254 Col 8, Line 8 ---Audit Adj: _____

Total General Admin: 670,505 Col 8, Line 28 ---Audit Adj: _____

Instructions and Calculation Steps

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

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

A. General Services

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

General Services Wages (Column 1, Line 8)	\$366,720
Divided by Total Wages (Column 1, Line 44)	<u>\$1,675,627</u>
General service wages as percent of total wages	21.8855%
Employee Benefits (Column 10, Line 22)	<u>\$234,336</u>
Allocation of Employee Benefits to General Services Costs	\$51,286
Plus Total General Services (Column 10, Line 8)	<u>\$777,254</u>
New Total General Services Cost	<u>\$828,540</u>

B.

General Administration

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

General Administration Wages (Column 1, Line 28).	\$29,687
Divided by Total Wages (Column 1, Line 45)	<u>\$1,675,627</u>
General administration wages as a percent of total wages	1.77179%
Employee Benefits (Column 10, Line 22)	<u>\$234,336</u>
Allocation of Employee Benefits to General Admin. Costs	\$4,152
Plus Total General Administration (Column 10, Line 28)	\$670,505
Minus Total Fringe (Column 10, Line 22)	<u>\$234,336</u>
New Total General Administration Cost	<u>\$440,321</u>

STEP II Adjust Support Service Costs for Inflation

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

inflation factors which correspond with your base number and use these in updating your support cost.

A. Base Number Calculation

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

Beginning Month + Ending Month =	13 divided by 2 =	6.5
Beginning Day + Ending Day =	32 divided by 60.8 =	0.526315789
Beginning Year + Ending Year =	228 multiplied by 6 =	1368
Sum of the three lines		1375.026316
Subtract from the sum		<u>907.00</u>
Base Number (expressed as a whole number, fraction dropped)		468

B. Select the Appropriate Inflation Multipliers

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

General Services Multiplier:	1
General Administration Multiplier:	1

C. Apply Inflation Multipliers to Update Cost

1 Multiply New Total General Services Cost (from Step I-A) by the appropriate multiplier from Table I:		
New Total General Service Cost (Step I-A)	\$828,540	
General Services Multiplier (Step II-B)	<u>1</u>	
Updated General Services Cost		\$828,540
2 Multiply New Total General Administration Cost (from Step I-B) by the appropriate multiplier from Table I:		
New Total General Service Cost (Step I-B)	\$440,321	
General Administration Multiplier (Step II-B)	<u>1</u>	
Updated General Services Cost		<u>\$440,321</u>
3 Total Updated Support Costs (1 + 2)		<u><u>\$1,268,861</u></u>

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

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

CALCULATED PER DIEM SUPPORT COSTS	<u><u>\$45.54</u></u>
-----------------------------------	-----------------------

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

Total Support Costs (Step II, C, 3, above)	\$1,268,861
Total Patient Days (Cost Report)	<u>25,165</u>
Support Costs per Diem	<u>\$50.42</u>

OR

B. If the occupancy is below 93 percent, calculate 93 percent of the licensed bed days (Cost Report, Page 2, Schedule III-A,

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

Licensed Bed Days	35,770
Multiplied by	<u>0.93</u>
	33,266
Minus total Patient Days	<u>25,165</u>
	8,101
One-third of difference	2,700
Plus Total Patient Days	<u>25,165</u>
Adjusted Occupancy	<u><u>27,865</u></u>
Total Support Costs (Step II, C, 3, above)	\$1,268,861
Divided by Adjusted Occupancy	<u>27865</u>
Support Costs Per Diem	<u><u>\$45.54</u></u>

STEP IV Calculate Support Rate

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

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

75 Percentile Rate for your HSA	\$41.84
Minus Support Costs Per Diem	<u>\$45.54</u>
Difference	-\$3.70
Multiply the Difference by	<u>0.5</u>
One-Half of the Difference	-\$1.85
Plus Support Costs Per Diem	<u>\$45.54</u>
Support Rate if costs are between 35th and 75th percentile	<u><u>43.69</u></u>

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

75 Percentile Rate for your HSA	\$41.84
Minus Support Costs Per Diem	<u>\$45.54</u>
Difference	-\$3.70
Multiply the Difference by	<u>0.5</u>
One-Half of the Difference	<u>-\$1.85</u>
Compare one-half the difference to the profit ceiling for your HSA in Table II and	<u>3.635</u>
Enter the Lower of the Two Amounts	-\$1.850
Plus Support Costs Per Diem	<u>\$45.54</u>
Support Rate if support costs less than 35th percentile	<u><u>\$43.69</u></u>
D. YOUR FINAL TOTAL SUPPORT RATE from A, B, or C above	<u><u>\$41.84</u></u>
75th Percentile is	\$41.84
35th Percentile is	\$34.67

Table I
Inflation Multipliers

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

Table II
SupportRate percentiles by HSA

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

Table II (For ICF/DD 16 Facilities)
SupportRate percentiles by HSA
Not updated with current figures

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

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustmen	Total
1. Dietary	185,944	12,888	5,326	204,158	0	204,158	8,506	212,664
2. Food Purchase	0	157,493	0	157,493	0	157,493	-845	156,648
3. Housekeeping	146,662	39,294	0	185,956	0	185,956	52	186,008
4. Laundry	0	8,663	0	8,663	0	8,663	0	8,663
5. Heat and Other Utilities	0	0	106,194	106,194	0	106,194	320	106,514
6. Maintenance	34,114	35,480	33,965	103,559	0	103,559	3,198	106,757
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	366,720	253,818	145,485	766,023	0	766,023	11,231	777,254
9. Medical Director	0	0	11,000	11,000	0	11,000	30	11,030
10. Nursing & Medical Records	1,194,306	110,943	11,852	1,317,101	0	1,317,101	-720	1,316,381
10a. Therapy	0	0	223,196	223,196	0	223,196	0	223,196
11. Activities	42,517	35	4,683	47,235	0	47,235	-2,041	45,194
12. Social Services	41,166	0	0	41,166	0	41,166	0	41,166
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,277,989	110,978	250,731	1,639,698	0	1,639,698	-2,731	1,636,967
17. Administrative	0	0	294,000	294,000	0	294,000	-228,316	65,684
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	13,387	13,387	0	13,387	140,319	153,706
20. Fees, Subscriptions & Promotion	0	0	6,736	6,736	0	6,736	-2	6,734
21. Clerical & General Office	29,687	4,066	20,203	53,956	0	53,956	97,315	151,271
22. Employee Benefits & Payroll	0	0	214,264	214,264	0	214,264	20,072	234,336
23. Inservice Training & Education	0	0	50	50	0	50	38	88
24. Travel and Seminar	0	0	0	0	0	0	33	33
25. Other Admin. Staff Trans	0	0	16,959	16,959	0	16,959	5,165	22,124
26. Insurance-Prop.Liab.Malpractice	0	0	31,828	31,828	0	31,828	4,701	36,529
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	29,687	4,066	597,427	631,180	0	631,180	39,325	670,505
29. Total General Administrative	1,674,396	368,862	993,643	3,036,901	0	3,036,901	47,825	3,084,726
30. Depreciation	0	0	87,976	87,976	0	87,976	37,593	125,569
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	2,138	2,138
32. Interest	0	0	55,190	55,190	0	55,190	43,462	98,652
33. Real Estate	0	0	30,337	30,337	0	30,337	10,724	41,061
34. Rent - Facility & Grounds	0	0	79,714	79,714	0	79,714	-79,714	0
35. Rent - Equipment & Vehicles	0	0	28,852	28,852	0	28,852	1,259	30,111
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	282,069	282,069	0	282,069	15,462	297,531
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	84,161	0	84,161	0	84,161	0	84,161
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	197,996	197,996	0	197,996	0	197,996
43. Other (specify):*	1,231	897	230,372	232,500	0	232,500	-232,500	0
44. Total Special Cost Ce	1,231	85,058	428,368	514,657	0	514,657	-232,500	282,157
45. Grand Total	1,675,627	453,920	1,704,080	3,833,627	0	3,833,627	-169,213	3,664,414

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	-116,479	-116,479
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,001,607	1,001,607
4. Supply Inventory	16,862	16,862
5. Short-Term Investments	0	0
6. Prepaid Insurance	34,896	35,392
7. Other Prepaid Expenses	0	27,620
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	1,688	1,688
10. Total current assets	938,574	966,690
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	123,750
14. Buildings, at Historical Cost	0	2,176,497
15. Leasehold Improvements, Historical Cost	8,944	322,395
16. Equipment, at Historical Cost	7,588	545,596
17. Accumulated Depreciation (book methods)	-199	-1,391,562
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	186,037
21. Restricted Funds	0	321,334
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	16,333	2,284,047
25. Total Assets	954,907	3,250,737
CURRENT LIABILITIES		
26. Accounts Payable	1,031,479	1,031,729
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	94,865	94,865
31. Accrued Taxes Payable	44,517	44,517
32. Accrued Real Estate Taxes	0	41,712
33. Accrued Interest Payable	0	8,937
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	97,056	97,056
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,267,917	1,318,816
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	2,785,668
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	1,046,101	476,416
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	1,046,101	3,262,084
46.Total Liabilities	2,314,018	4,580,900
47.Total Equity	-1,359,111	-1,330,163
48.Total Liabilities and Equity	954,907	3,250,737

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,726,939
2. Discounts and Allowances for all Levels	-371,969
Subtotal - Inpatient Care	3,354,970
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	417,730
7. Oxygen	1,061
Subtotal - Ancillary Revenue	418,791
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	945
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	147,211
18. Sale of Supplies to Non-Patients	0
19. Laboratory	1,968
20. Radiology and X-Ray	10,237
21. Other Medical Services	22,343
22. Laundry	0
Subtotal - Other Operating Revenue	182,704
24. Contributions	0
25. Interest and Other Investments Income	595
Subtotal - Non-Operating Revenue	595
27. Other Revenue (specify):	0
28. Other Revenue (specify):	2,847
Subtotal - Other Revenue	2,847
30. Total Revenue	3,959,907
31. General Services	702,382
32. Health Care	1,621,811
33. General Administration	817,169
34. Ownership	270,405
35. Special Cost Centers	222,122
35. Provider Participation Fee	182,036
37. Other	0
40. Total Expenses	3,815,925
41. Income Before Income Taxes	143,982
42. Income Taxes	0
43. Net Income or Loss for the Year	143,982