

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 _____

	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	111	Skilled (SNF)	111	40,515	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	111	TOTALS	111	40,515	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF		1,165	5,608	6,773	8
9	SNF/PED					9
10	ICF	15,243	13,717	237	29,197	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,243	14,882	5,845	35,970	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.78%

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)
Outpatient Therapy

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 04/01/1994

J. Was the facility purchased or leased after January 1, 1978?
YES Date 04/01/1994 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 111 and days of care provided 5,608

Medicare Intermediary Novitas Solutions

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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr # 0039339 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	239,192	25,396	7,457	272,045		272,045		272,045		1
2	Food Purchase		253,127		253,127		253,127	(1,405)	251,722		2
3	Housekeeping	101,770	19,785		121,555		121,555		121,555		3
4	Laundry	91,565	15,401		106,966		106,966		106,966		4
5	Heat and Other Utilities			158,350	158,350		158,350		158,350		5
6	Maintenance	42,683	24,336	37,246	104,265		104,265	580	104,845		6
7	Other (specify):* Med Waste Removal			9,142	9,142		9,142		9,142		7
8	TOTAL General Services	475,210	338,045	212,195	1,025,450		1,025,450	(825)	1,024,625		8
	B. Health Care and Programs										
9	Medical Director			9,600	9,600		9,600		9,600		9
10	Nursing and Medical Records	1,734,392	143,627	46,415	1,924,434		1,924,434	(142)	1,924,292		10
10a	Therapy	22,651			22,651		22,651		22,651		10a
11	Activities	58,014	3,639	6,765	68,418		68,418	(35)	68,383		11
12	Social Services	42,449	180	2,079	44,708		44,708		44,708		12
13	CNA Training			440	440	(440)					13
14	Program Transportation		6,144		6,144		6,144		6,144		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,857,506	153,590	65,299	2,076,395	(440)	2,075,955	(177)	2,075,778		16
	C. General Administration										
17	Administrative	103,696	8,210	706,590	818,496	(5,890)	812,606	(578,722)	233,884		17
18	Directors Fees			60,000	60,000		60,000	(84,000)	(24,000)		18
19	Professional Services			27,234	27,234	2,552	29,786	(11,672)	18,114		19
20	Dues, Fees, Subscriptions & Promotions			45,835	45,835		45,835	(30,314)	15,521		20
21	Clerical & General Office Expenses	64,087	20,364	122,589	207,040	2,010	209,050	60,457	269,507		21
22	Employee Benefits & Payroll Taxes			305,942	305,942		305,942	17,396	323,338		22
23	Inservice Training & Education										23
24	Travel and Seminar			8,376	8,376	1,768	10,144	2,677	12,821		24
25	Other Admin. Staff Transportation							2,331	2,331		25
26	Insurance-Prop.Liab.Malpractice			65,030	65,030		65,030	1,668	66,698		26
27	Other (specify):*										27
28	TOTAL General Administration	167,783	28,574	1,341,596	1,537,953	440	1,538,393	(620,179)	918,214		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,500,499	520,209	1,619,090	4,639,798		4,639,798	(621,181)	4,018,617		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

#0039339

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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			302,962	302,962		302,962	(3,080)	299,882			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			266,907	266,907		266,907	(5,796)	261,111			32
33	Real Estate Taxes			79,413	79,413		79,413		79,413			33
34	Rent-Facility & Grounds							13,425	13,425			34
35	Rent-Equipment & Vehicles			8,220	8,220		8,220	1,859	10,079			35
36	Other (specify):* Mortgage Ins.			28,917	28,917		28,917		28,917			36
37	TOTAL Ownership			686,419	686,419		686,419	6,408	692,827			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		226,760	891,627	1,118,387		1,118,387	(31,608)	1,086,779			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			240,325	240,325		240,325		240,325			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		226,760	1,131,952	1,358,712		1,358,712	(31,608)	1,327,104			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,500,499	746,969	3,437,461	6,684,929		6,684,929	(646,381)	6,038,548			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,405)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(6,115)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,992)	20		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(490)	20		18
19	Entertainment	(630)	24		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(6,767)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(23,412)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(8,732)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (49,543)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(596,838)	VAR	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (596,838)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (646,381)		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				45
46	Other-Attach Schedule				46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	
							52

SEE ACCOUNTANTS' COMPILATION REPORT

Jerseyville Nsg & Rehab Ctr

ID# 0039339

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset medical records copies reimbursement	\$ (142)	10	1
2	Offset employee relations reimbursement	(617)	20	2
3	Offset activities reimbursement	(35)	11	3
4	Eliminate PAC Dues, including Lobbying portion	(2,868)	20	4
5	Eliminate expense for 2015 IDPH License paid in 2014	(1,990)	20	5
6	Eliminate depreciation expense for basis differences	(3,080)	30	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
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27				27
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31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(8,732)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr# 0039339

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,405)	0	0	0	0	0	0	0	0	0	0	(1,405)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	580	0	0	0	0	0	0	0	0	0	580	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,405)	580	0	0	0	0	0	0	0	0	0	(825)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(142)	0	0	0	0	0	0	0	0	0	0	(142)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(35)	0	0	0	0	0	0	0	0	0	0	(35)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(177)	0	0	0	0	0	0	0	0	0	0	(177)	16
	C. General Administration													
17	Administrative	0	41,036	(619,758)	0	0	0	0	0	0	0	0	(578,722)	17
18	Directors Fees	0	0	(84,000)	0	0	0	0	0	0	0	0	(84,000)	18
19	Professional Services	(6,767)	3,984	(8,889)	0	0	0	0	0	0	0	0	(11,672)	19
20	Fees, Subscriptions & Promotions	(31,369)	1,055	0	0	0	0	0	0	0	0	0	(30,314)	20
21	Clerical & General Office Expenses	0	60,457	0	0	0	0	0	0	0	0	0	60,457	21
22	Employee Benefits & Payroll Taxes	0	17,396	0	0	0	0	0	0	0	0	0	17,396	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(630)	3,307	0	0	0	0	0	0	0	0	0	2,677	24
25	Other Admin. Staff Transportation	0	2,331	0	0	0	0	0	0	0	0	0	2,331	25
26	Insurance-Prop.Liab.Malpractice	0	1,668	0	0	0	0	0	0	0	0	0	1,668	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(38,766)	131,234	(712,647)	0	(620,179)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(40,348)	131,814	(712,647)	0	(621,181)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(3,080)	0	0	0	0	0	0	0	0	0	0	(3,080)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(6,115)	319	0	0	0	0	0	0	0	0	0	(5,796)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	13,425	0	0	0	0	0	0	0	0	0	13,425	34
35	Rent-Equipment & Vehicles	0	1,859	0	0	0	0	0	0	0	0	0	1,859	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(9,195)	15,603	0	0	0	0	0	0	0	0	0	6,408	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	(31,608)	0	0	0	0	0	0	0	0	(31,608)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	(31,608)	0	(31,608)	44							
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(49,543)	147,417	(744,255)	0	(646,381)	45							

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
John H. Rothert	60	Montgomery Nursing & Rehabilitaion Center	Hillsboro, IL	Wellington Mgt. Co.	Chesterfield, MO	Management Co.
David L. Kamler	20	Westwood Hills Health Care Center	Poplar Bluff, Mo	Health Care Fin.	Alton, IL	Management Co.
J. Terry Dooling	20	Spanish Lake Nursing & Rehabilitation Center	Florissant, Mo	C.J. Schlosser & Co.	Alton, IL	Public Accountants
				NW Rehab, L.L.C	Alton, IL	Therapy Co.
				Three Amigos, L.L.C.	Alton, IL	Real Estate Co.

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	6 See Schedule VIII	\$	Wellington Management Co.	60.00%	\$ 580	\$	580	1
2	V	17 See Schedule VIII		Wellington Management Co.	60.00%	41,036		41,036	2
3	V	19 See Schedule VIII		Wellington Management Co.	60.00%	3,984		3,984	3
4	V	20 See Schedule VIII		Wellington Management Co.	60.00%	1,055		1,055	4
5	V	21 See Schedule VIII		Wellington Management Co.	60.00%	60,457		60,457	5
6	V	22 See Schedule VIII		Wellington Management Co.	60.00%	17,396		17,396	6
7	V	24 See Schedule VIII		Wellington Management Co.	60.00%	3,307		3,307	7
8	V	25 See Schedule VIII		Wellington Management Co.	60.00%	2,331		2,331	8
9	V	26 See Schedule VIII		Wellington Management Co.	60.00%	1,668		1,668	9
10	V	32 See Schedule VIII		Wellington Management Co.	60.00%	319		319	10
11	V	34 See Schedule VIII		Wellington Management Co.	60.00%	13,425		13,425	11
12	V	35 See Schedule VIII		Wellington Management Co.	60.00%	1,859		1,859	12
13	V								13
14	Total		\$			\$ 147,417	\$ *	147,417	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fees	\$ 423,954	Wellington Management Co.	60.00%	\$	\$ (423,954) 15
16	V	17 Management Fees	282,636	Health Care Financial, L.L.C.	40.00%	86,832	(195,804) 16
17	V	39 Therapy Services	840,366	NW Rehab, L.L.C.	100.00%	808,758	(31,608) 17
18	V	18 Director's Fees	36,000	John H. Rothert	60.00%		(36,000) 18
19	V	18 Director's Fees	12,000	J. Terry Dooling	20.00%		(36,000) 19
20	V	18 Director's Fees	12,000	David L. Kamler	20.00%		(12,000) 20
21	V	21 Clerical	14,949	Wellington Management Co.	60.00%	14,949	
22	V	19 Professional Services	8,889	C.J. Schlosser & Company, L.L.C.	20.00%		(8,889) 22
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,630,794			\$ 910,539	\$ * (744,255) 39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr # 0039339 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	John H. Rothert	President	Administrative	60.00	150,964	8.55	21.37	Salary	\$ 41,036	17,8	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 41,036		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2014

Ending: 2/31/2014

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 Wellington Management Corporation
 Street Address 707 Spirit 40 Park Drive
 City / State / Zip Code Chesterfield, MO 63005
 Phone Number (618) 537-8447
 Fax Number (618) 537-8446

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	6	Maintenance	Accumulated Costs	24,123,765	6	\$ 2,714	\$ 5,155,918	\$ 580	1
2	17	Administrative	Accumulated Costs	24,123,765	6	192,000	192,000	41,036	2
3	19	Professional Services	Accumulated Costs	24,123,765	6	18,640	5,155,918	3,984	3
4	20	Due, Fees, Subs, & Promos	Accumulated Costs	24,123,765	6	4,936	5,155,918	1,055	4
5	21	Clerical & General Office Exp.	Accumulated Costs	24,123,765	6	282,868	241,408	60,457	5
6	22	Employee Benefits & PR Taxes	Accumulated Costs	24,123,765	6	81,391	5,155,918	17,396	6
7	24	Travel & Seminar	Accumulated Costs	24,123,765	6	15,475	5,155,918	3,307	7
8	25	Other Admin Staff Transport	Accumulated Costs	24,123,765	6	10,905	5,155,918	2,331	8
9	26	Insurance- Prop, Liab, Malprac	Accumulated Costs	24,123,765	6	7,806	5,155,918	1,668	9
10	32	Interest Expense	Accumulated Costs	24,123,765	6	1,494	5,155,918	319	10
11	34	Rent- Facility and Grounds	Accumulated Costs	24,123,765	6	62,812	5,155,918	13,425	11
12	35	Vehicle Lease	Accumulated Costs	24,123,765	6	8,699	5,155,918	1,859	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 689,740	\$ 433,408	\$ 147,417	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Heartland Bank		X	Refinance Mortgage Loan	\$17,415.12	2/1/12	\$ 3,720,700	\$ 3,512,556	11/1/41	3.8000	\$ 135,009	1						
2	Berkadia Finance, Inc.-Sec 241		X	Building Addition	\$12,356.95	7/31/10	2,032,500	1,944,944	1/31/44	6.4500	126,227	2						
3												3						
4										Home Office Interest	319	4						
5										Interest Income	(6,115)	5						
Working Capital																		
6										Loan Cost Amortization	5,671	6						
7												7						
8												8						
9	TOTAL Facility Related				\$29,772.07		\$ 5,753,200	\$ 5,457,500			\$ 261,111	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 5,753,200	\$ 5,457,500			\$ 261,111	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 28,917 Line # 36

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																							
1. Real Estate Tax accrual used on 2013 report.				\$	78,000	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.)				\$	78,413	2																			
3. Under or (over) accrual (line 2 minus line 1).				\$	413	3																			
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	79,000	4																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$		6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	79,413	7																			
Real Estate Tax History:																									
Real Estate Tax Bill for Calendar Year:	2009	55,609	8	<table border="1" style="width: 100%;"> <tr> <td colspan="3" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">16</td> </tr> </table>			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
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																						
	2010	63,388	9																						
	2011	66,953	10																						
	2012	76,650	11																						
	2013	78,413	12																						
Line 2: 2013 Taxes Paid																									
Line 4: Accrual is based on 2013 taxes paid plus approx. 2%.																									

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Jerseyville Nsg & Rehab Ctr COUNTY Jersey

FACILITY IDPH LICENSE NUMBER 0039339

CONTACT PERSON REGARDING THIS REPORT J. Terry Dooling

TELEPHONE (618) 465-7717 FAX #: (618) 465-7710

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>04-875-004-00</u>	<u>Outlots 59, 62, 63, & 64 S PT Outlot</u>	\$ <u>74,109.76</u>	\$ <u>74,109.76</u>
2. <u>04-208-017-00</u>	<u>S 28 T8 R11 Unplatted Parcels</u>	\$ <u>4,303.64</u>	\$ <u>4,303.64</u>
3. _____	<u>S&W PT SE 1/4 NE 1/4 Less E PT</u>	\$ _____	\$ _____
4. _____	<u>Less .10 ACS for HWY</u>	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>78,413.40</u></u>	\$ <u><u>78,413.40</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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.

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 40,823 B. General Construction Type: Exterior Brick & Siding Frame Steel & Brick Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (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).

Empty lines for listing other business entities.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [] YES [X] NO

If so, please complete the following:

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Facility, 158,994, 1994, \$ 71,664, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 158,994, (blank), \$ 71,664, 3.

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	101	1994		\$ 1,180,668	\$ 47,227	25	\$ 47,227	\$	\$ 979,954	4
5	10		2010	2,040,612	81,619	25	81,619		374,169	5
6										6
7										7
8										8
Improvement Type**										
9	Exterior Remolding	1994		10,000		15			10,000	9
10	Electrical	1994		10,694	441	20	441		10,694	10
11	Air Conditioners	1994		25,830		10			25,830	11
12	Interior Remodeling	1994		20,598	17	5-20 yrs	17		20,598	12
13	Hearia Shed	1994		3,267		10			3,267	13
14	Nurses Station	1994		6,055	126	20	126		6,055	14
15	Painting	1995		7,392		5			7,392	15
16	Electrical Work	1995		3,382		10			3,382	16
17	Call Lights	1995		1,564		15			1,564	17
18	Storage Building	1996		3,500		10			3,500	18
19	Boiler	1996		7,400	370	20	370		6,999	19
20	Roof Repairs	1996		3,619		10			3,619	20
21	Ceiling Tiles and End Caps	1996		3,506		12			3,506	21
22	Storage Building	1997		3,356		10			3,356	22
23	Alarm System	1997		1,750		10			1,750	23
24	Ceiling Tiles	1997		1,485		12			1,485	24
25	3 Windows & Sills & 1 Door Replaces	1997		4,108		15			4,108	25
26	Air Conditioners	1997		2,186		10			2,186	26
27	Concrete Patio & Sidewalk	1997		1,842		15			1,842	27
28	Roofing	1998		2,592		10			2,592	28
29	Shower Room Remodeling	1998		1,437		10			1,437	29
30	Air Conditioners	1998		13,420	53	10-20 yrs	53		13,231	30
31	Air Conditioners	1999		2,841		10			2,841	31
32	New Roof	1999		35,386		10			35,386	32
33	Air Conditioners	2000		2,118		10			2,118	33
34	Chair Rails	2000		6,267	418	15	418		5,881	34
35	Constr. Of 400 Wing- Design, Architecture & Engineering	2001		65,216	2,561	25	2,561		35,833	35
36	Constr. Of 400 Wing- Contractor Costs	2001		874,589	33,682	25	33,682		489,273	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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	Const. Of 400 Wing- Drawing, Surety Bond, & Misc.	2001	\$ 11,223	\$ 449	25	\$ 449	\$	\$ 6,060	37
38	Const. Of 400 Wing- Interest & Mortgage Ins. Premium	2001	83,401	3,225	25	3,225		46,491	38
39	400 Wing- Nurse Call System	2001	10,104	674	15	674		9,094	39
40	400 Wing- Cable TV System Cabling	2001	1,962		10			1,962	40
41	400 Wing- Fire Alarm System	2001	13,326	784	15	784		12,248	41
42	400 Wing- Door Monitoring System	2001	2,640		10			2,640	42
43	400 Wing- TV Wall Mounts	2001	5,851		10			5,851	43
44	400 Wing- Signage	2001	1,161		5			1,161	44
45	400 Wing- Handrails and Wall Guards	2001	2,319	155	15	155		2,087	45
46	400 Wing- Chair Rail	2001	4,208		5			4,208	46
47	400 Wing- Door Guards	2001	607		5			607	47
48	400 Wing- Cubicle Tracks, Curtains, Window Treatments	2001	7,169	358	20	358		4,839	48
49	Fencing	2001	4,200					4,200	49
50	Storage Building	2001	3,268		8			3,268	50
51	Nurse Call System Upgrades	2001	3,700	247	10	247		3,351	51
52	Fire Alarm System Control Panel	2001	3,903	260	15	260		3,643	52
53	Replacement Signage	2001	3,656		15			3,656	53
54	Door Guards	2001	1,979		5			1,979	54
55	Overbed Lights	2001	1,625		10			1,625	55
56	Painting	2001	8,932		5			8,932	56
57	2P 50 AMP Disconnect	2001	955	48	20	48		641	57
58	Mini Blinds	2001	14,744		5			14,743	58
59	Asphalts Paving of Parking Lot	2001	14,193		10			14,193	59
60	Air Conditioners	2001	3,424		5			3,424	60
61	Overbed Lights	2002	3,055		10			3,055	61
62	Cubicle curtains	2002	6,155		5			6,155	62
63	Air Conditioners	2002	1,398		10			1,398	63
64	Security Camera System	2002	1,010		5			1,010	64
65	Fire Doors	2002	1,543	103	15	103		1,286	65
66	Roofing- North Entrance	2002	1,680		10			1,680	66
67	Wall Guard and End Caps	2002	1,497	100	15	100		1,214	67
68	Door Canopy	2002	3,800	253	15	253		3,040	68
69	Landscaping	2002	1,729		10			1,729	69
70	TOTAL (lines 4 thru 69)		\$ 4,577,097	\$ 173,170		\$ 173,170	\$	\$ 2,245,318	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 4,577,097	\$ 173,170		\$ 173,170	\$	\$ 2,245,318	1
2	Landscaping	2003	18,902		10			18,902	2
3	Air Conditioners	2003	5,551		10			5,551	3
4	Landscaping, Plants, Trees	2004	4,371	182	10	182		4,371	4
5	100 Amp Transfer Switch to Generator	2004	11,865	791	15	791		8,503	5
6	Smoke Detectors	2004	1,600	53	10	53		1,600	6
7	Extend Activities Wall/Replace Doors	2004	2,002	133	15	133		1,423	7
8	Air Conditioners	2004	1,814	91	10	91		1,814	8
9	Cove Base	2004	2,188	109	10	109		2,188	9
10	Hollow Metal Double Door	2004	8,520	426	20	426		4,296	10
11	New Wall/Flooring- Kitchen	2004	2,983	298	10	298		2,983	11
12	Cubicle Curtains	2005	289		5			289	12
13	Generator Control Panel	2005	3,689	307	12	307		2,844	13
14	Resident Room Doors	2005	19,393	1,293	15	1,293		12,034	14
15	Fire Doors	2005	4,955	249	5-15yrs	249		3,708	15
16	Water Heater	2005	4,000	400	10	400		3,833	16
17	Replace Generator	2005	5,690	474	12	474		4,307	17
18	Air Conditioners	2005	1,753	175	10	175		1,578	18
19	Electrical Wiring	2005	4,862	243	20	243		2,228	19
20	Kitchen & Laundry Flooring	2005	2,556	256	10	256		2,321	20
21	4- Door Monitor System	2006	2,696	270	10	270		2,269	21
22	2 Door Awnings- Side & Back Entrance	2006	1,671	111	15	111		928	22
23	Built-In Waterfall	2006	3,499	350	10	350		3,003	23
24	Drywall	2006	1,234	82	15	82		693	24
25	Wallpaper	2006	5,219		5			5,219	25
26	Lobby Remodeling	2006	17,774	1,185	15	1,185		9,677	26
27	4- Ton Heat Pump	2006	5,580	558	10	558		4,511	27
28	Glass Doors	2006	47,653	3,285	10-15yrs	3,285		27,904	28
29	Air Conditioners	2006	9,474	824	10-15yrs	824		6,912	29
30	Vinyl Flooring	2006	6,924	692	10	692		5,962	30
31	Kitchen Tile	2006	4,411	435	8-10yrs	435		3,765	31
32	Sprinkler System Improvements	2006	5,025	201	25	201		1,749	32
33	Carpet	2006	2,775		5			2,775	33
34	TOTAL (lines 1 thru 33)		\$ 4,798,015	\$ 186,643		\$ 186,643	\$	\$ 2,405,458	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 4,798,015	\$ 186,643		\$ 186,643	\$	\$ 2,405,458	1
2	Electrical Wiring	2006	15,869	793	20	793		6,472	2
3	Smoke Damper Motor	2006	1,793	90	20	90		792	3
4	Vinyl Fencing	2006	12,359	1,236	10	1,236		10,094	4
5	Concrete Patio & Sidewalk	2006	10,744	716	15	716		5,850	5
6	Landscaping, Rock, Mulch	2006	4,325	433	10	433		3,821	6
7	Wallpaper	2007	12,135		5			12,135	7
8	Air Conditioners	2007	16,341	1,350	5-15yrs	1,350		11,326	8
9	Flooring	2007	31,280	3,128	10	3,128		22,812	9
10	Alarm System	2007	4,732	469	7-10yrs	469		3,922	10
11	Handrails	2007	11,039	474	5-15yrs	474		7,301	11
12	Roof	2007	5,700	273	20-25yrs	273		1,986	12
13	Satellite System	2007	16,581	829	20	829		6,080	13
14	Electrical for HV AV Unit	2007	3,964	198	20	198		1,470	14
15	Courtyard Landscaping	2007	3,800	380	10	380		2,882	15
16	Courtyard Pavilion Constructed	2007	9,870	658	15	658		4,880	16
17	Asphalt, Seal, Stripe Parking Lot	2007	13,500	1,688	8	1,688		12,094	17
18	Stainless Steel Backsplash	2007	2,523	126	20	126		915	18
19	Drywall	2007	3,790	253	15	253		1,895	19
20	Flooring	2008	23,598	2,241	10-20yrs	2,241		14,080	20
21	Wallpaper	2008	31,055		5			31,055	21
22	Hot Water Heaters	2008	14,000	1,400	10	1,400		8,867	22
23	Network Cabling	2008	2,646	132	20	132		904	23
24	Front Porch Entrance	2008	63,826	3,191	20	3,191		21,009	24
25	Sprinkler System	2008	16,900	676	25	676		4,507	25
26	Electric Installation on Trailer	2008	3,236	162	20	162		1,119	26
27	Facility Signage	2008	3,212		5			3,212	27
28	Landscaping	2008	5,700	570	10	570		3,515	28
29	Flooring	2009	71,018	6,934	10-20yrs	6,934		37,592	29
30	300 KW Cummins Generator- Whole Bldg	2009	104,540	5,227	20	5,227		28,748	30
31	Needlet Remodeling- Wallpaper & Paint	2009	12,345	1,029	5	1,029		12,345	31
32	Replace 2" Drain Line	2009	4,111	164	25	164		973	32
33	Roofing	2009	3,000	300	10	300		1,725	33
34	TOTAL (lines 1 thru 33)		\$ 5,337,547	\$ 221,763		\$ 221,763	\$	\$ 2,691,836	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,337,547	\$ 221,763		\$ 221,763	\$	\$ 2,691,836	1
2	Flooring- Existing Facility	2010	21,980	2,198	10	2,198		10,764	2
3	Pt Room Remodeling- Patching/Painting	2010	2,925	585	5	585		2,779	3
4	Roofing- Mansard Wall	2010	2,222	222	10	222		1,074	4
5	Replace 55 sprinkler heads	2010	2,100	84	25	84		371	5
6	2 AC/Heat Units	2010	1,396	279	5	279		1,233	6
7	Dr's Room Sink	2010	1,356	68	20	68		294	7
8	400's Hall Facility Signage	2010	1,041	208	5	208		867	8
9	Wall Guards & Hand Rails	2010	4,749	317	15	317		1,293	9
10	2 New Entrance Signs & Installation	2010	8,704	870	10	870		3,917	10
11	Landscaping	2010	21,337	2,137	10	2,137		9,735	11
12	Retaining Wall	2010	8,829	441	20	441		2,023	12
13	Asphalt, Seal, Stripe 400S wing lots	2010	44,132	5,516	8	5,516		25,284	13
14	Bumper Guards & Hand Rails	2011	2,392	239	10	239		956	14
15	Flooring	2011	5,077	508	10	508		1,783	15
16	2 Nursing Stations	2011	3,590	180	20	180		643	16
17	Hair Salon Labor & Material	2011	2,432	122	20	122		407	17
18	Hair Salon Plumbing	2011	1,264	63	20	63		210	18
19	Hair Salon Cabinet Allowance	2011	288	14	20	14		47	19
20	Hair Salon Electrical	2011	475	24	20	24		80	20
21	Conference Room Labor & Material	2011	4,231	212	20	212		706	21
22	Conference Room Plumbing	2011	2,200	110	20	110		367	22
23	Conference Room Cabinet Allowance	2011	500	25	20	25		83	23
24	Conference Room Electrical	2011	825	41	20	41		136	24
25	2 Electric Heaters & A/C Unit	2011	1,396	279	5	279		1,093	25
26	Compressor for A/C Unit	2011	5,747	575	10	575		1,963	26
27	Flooring	2012	3,031	303	10	303		745	27
28	6" Addition to Sewer	2012	2,353	118	20	118		304	28
29	2 Electric Heaters & A/C Unit	2012	1,585	317	5	317		846	29
30	A/C Compressor	2012	1,600	106	15	106		275	30
31	Concrete Pad & Sidewalks	2012	1,300	87	15	87		209	31
32	Painting/Patching/Repairing-400 hall (20 rooms)	2013	7,550	1,510	5	1,510		2,568	32
33	3 A/C/Heat Units	2013	2,358	471	5	471		747	33
34	TOTAL (lines 1 thru 33)		\$ 5,508,512	\$ 239,992		\$ 239,992	\$	\$ 2,765,638	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 5,508,512	\$ 239,992		\$ 239,992	\$	\$ 2,765,638	1
2	Oxygen Storage Facility	2013	1,124	112	10	112		159	2
3	Concrete Pad & Sidewalk	2013	2,250	150	15	150		213	3
4	Electric Door Closer	2014	690	42	15	42		42	4
5	Painting	2014	400	60	5	60		60	5
6	Ceiling Tile	2014	1,066	71	10	71		71	6
7	A/C Units	2014	3,241	214	5	214		214	7
8	Door Alarm System	2014	25,765	215	10	215		215	8
9	Flooring - Labor only	2014	992	8	10	8		8	9
10	Landscaping	2014	2,215	111	10	111		111	10
11	Dishwasher Booster Heater	2005		176	10	176			11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,546,255	\$ 241,151		\$ 241,151	\$	\$ 2,766,731	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 501,988	\$ 53,878	\$ 53,878	\$	5-20	\$ 259,485	71
72	Current Year Purchases	48,447	2,813	2,813		5-15	2,813	72
73	Fully Depreciated Assets	84,033	2,040	2,040		3-20	84,033	73
74								74
75	TOTALS	\$ 634,468	\$ 58,731	\$ 58,731	\$		\$ 346,331	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility Use	2006 Ford Wheelchair Van	2007	\$ 52,471	\$	\$	\$	4	\$ 52,471	76
77										77
78										78
79										79
80	TOTALS			\$ 52,471	\$	\$	\$		\$ 52,471	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 6,304,858	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 299,882	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 299,882	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,165,533	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	2010 Ford E450 Wheelchair Van	\$ 52,340	\$	\$ 52,340	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 52,340	\$	\$ 52,340	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Section N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12.	_____ /2015	\$ _____
13.	_____ /2016	\$ _____
14.	_____ /2017	\$ _____

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: \$ 10,079 Description: Copier \$7,005; Postage Machine \$788; Maint. Rent/Lease \$427; H.O. Vehicle lease \$1,859

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$			\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				220,807		220,807	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>See attached schedule</u>				21,818	860,018	5,953	21,818	865,971	12
13	Other (specify):									13
14	TOTAL			\$	21,818	\$ 860,018	\$ 226,760	21,818	\$ 1,086,778	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 308,599	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>45,000</u>)	1,150,264		3
4	Supply Inventory (priced at)	15,092		4
5	Short-Term Investments			5
6	Prepaid Insurance	60,689		6
7	Other Prepaid Expenses	800		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,535,444	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	20,200		12
13	Land	269,566		13
14	Buildings, at Historical Cost	5,387,082		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	735,879		16
17	Accumulated Depreciation (book methods)	(3,217,127)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	140,861		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Loan Costs</u>	158,794		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,495,255	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,030,699	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 376,367	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	124,831		30
31	Accrued Taxes Payable (excluding real estate taxes)	33,315		31
32	Accrued Real Estate Taxes(Sch.IX-B)	79,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued IL Provider Tax</u>	15,788		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 629,301	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	5,457,499		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,457,499	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,086,800	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,056,101)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,030,699	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (758,512)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (758,512)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	326,186	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	(623,775)	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)	\$ (297,589)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,056,101)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,168,505	1
2	Discounts and Allowances for all Levels	(528,258)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,640,247	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients	37,541	5
6	Therapy	1,264,420	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,301,961	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	4,058	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,405	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	32,619	19
20	Radiology and X-Ray	8,976	20
21	Other Medical Services	12,481	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 59,539	23
D. Non-Operating Revenue			
24	Contributions	415	24
25	Interest and Other Investment Income***	6,115	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,530	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Vending Machine</u>	1,716	28
28a	<u>Miscellaneous & loss on fixed asset disposal</u>	1,122	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,838	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,011,115	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,025,450	31
32	Health Care	2,076,395	32
33	General Administration	1,537,953	33
B. Capital Expense			
34	Ownership	686,419	34
C. Ancillary Expense			
35	Special Cost Centers	1,118,387	35
36	Provider Participation Fee	240,325	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,684,929	40
41	Income before Income Taxes (line 30 minus line 40)**	326,186	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 326,186	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,135,751	44
45	Private Pay - Net Inpatient Revenue	2,062,217	45
46	Medicare - Net Inpatient Revenue	1,409,209	46
47	Other-(specify) <u>Hospice</u>	33,070	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,640,247	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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	2,003	2,155	\$ 64,953	\$ 30.14	1
2	Assistant Director of Nursing	1,993	2,170	58,040	26.75	2
3	Registered Nurses	10,431	10,917	256,392	23.49	3
4	Licensed Practical Nurses	17,287	18,980	388,261	20.46	4
5	CNAs & Orderlies	86,512	91,665	941,369	10.27	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,858	2,022	22,651	11.20	8
9	Activity Director					9
10	Activity Assistants	4,992	5,394	58,014	10.76	10
11	Social Service Workers	3,364	3,508	42,449	12.10	11
12	Dietician	24,746	26,573	239,192	9.00	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	2,736	2,962	42,683	14.41	17
18	Housekeepers	10,407	11,125	101,770	9.15	18
19	Laundry	9,609	10,076	91,565	9.09	19
20	Administrator	1,984	2,080	103,696	49.85	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,736	4,428	64,087	14.47	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	1,948	2,095	25,377	12.11	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	183,606	196,150	\$ 2,500,499 *	\$ 12.75	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	192	\$ 7,457	1,3	35
36	Medical Director	Contract	9,600	9,3	36
37	Medical Records Consultant	16	1,121	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	785	10,3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	29	2,079	11,3	44
45	Social Service Consultant	30	2,080	12,3	45
46	Other(specify) <u>Compliance Consultant</u>	471	24,466	10,3	46
47	<u>Clerical</u>	N/A	14,949	21,3	47
48	<u>Loss Prevention Consulting</u>	N/A	2,223	21,3	48
49	TOTAL (lines 35 - 48)	738	\$ 64,760		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr

0039339

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount				
Suzanne Boston	Administrator	0	\$ 103,696	Workers' Compensation Insurance	\$ 44,602	IDPH License Fee	\$ 1,990				
				Unemployment Compensation Insurance	31,341	Advertising: Employee Recruitment	1,204				
				FICA Taxes	183,241	Health Care Worker Background Check					
				Employee Health Insurance	44,022	(Indicate # of checks performed 66)	1,050				
				Employee Meals		Patient Background Checks	32 520				
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Fees	1,923				
				Employee Physicals	2,410	Dues & Subscriptions	1,648				
				Staff Relations	326	IHCA Dues	3,748				
				Home Office Employee Benefits	17,396	Bank Service Charges	2,383				
						Home Office Dues & Subscriptions	1,055				
						Less: Public Relations Expense	()				
						Non-allowable advertising	()				
						Yellow page advertising	()				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 103,696	TOTAL (agree to Schedule V, line 22, col.8)			\$ 323,338	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 15,521	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description	Amount			
Wellington Management Co., LLC			\$ 423,954	Section N/A		\$	Out-of-State Travel	\$			
Health Care Financial, LLC			282,636								
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 706,590				In-State Travel	4,592			
C. Professional Services							Seminar Expense	4,922			
Vendor/Payee	Type		Amount				Home Office Travel & Seminar	3,307			
C.J. Schlosser & Co., L.L.C.	Accounting Services		\$ 8,888								
Beussink, Hey, Roe & Stroder, LLC	401 (K) Audit Fees		667				Entertainment Expense	()			
May, Cocagne, & King	Audit Fees		9,750				(agree to Sch. V, line 24, col. 8)				
Doster Ullom, LLC	Legal Fees-Eliminated		4,061								
Sandberg, Phoenix, & Von Gontard	Legal Fees		1,088								
Lewis Rice Fingersh	Legal Fees		74								
Strang & Parish, LTD	Legal Fees-Eliminated		2,706								
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 27,234	TOTAL			\$	TOTAL		\$ 12,821	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nsg & Rehab Ctr# 0039339Report Period Beginning: 01/01/2014Ending: 12/31/2014**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. Illinois Healthcare Association: \$3,748
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (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? 10yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 16,155 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.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 240,325
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? None
- (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. \$ None Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,405
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 37.53%
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
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. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: May, Cocagne & King
- (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

SEE ACCOUNTANTS' COMPILATION REPORT

Jerseyville Nursing & Rehabilitation Center

Attachment to Schedule XIV

12/31/2014

		1	2	3	4	5	6	7	8
			Staff		Outside Practitioner (other Than Consultant)		Supplies (Actual or Allocated)	Total Units (Col 2 + 4)	Total Cost (Col 3 + 5 +6)
Line #	Service	Schuler V Line & Column Reference	Units of Service	Cost	Units of Service	Cost	Cost		

12 Other:

Licensed Occupational Therapist	39,8				9,928	341,365	325	9,928	341,690
Licensed Speech Therapist	39,8				2,460	106,840	-	2,460	106,840
Licensed Physical Therapist	39,8				9,430	360,552	3,317	9,430	363,869
X-Ray	39,3					10,675		-	10,675
Laboratory	39,3					40,586		-	40,586
Specialty Mattresses/Overlays	39,3						2,311	-	2,311

Total to Schedule XIV, Line 12

-	-	21,818	860,018	5,953	21,818	865,971
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JERSEYVILLE NURSING AND REHABILITATION CENTER
 MISCELLANEOUS INCOME
 ATTACHMENT TO SCHEDULE XVII, PAGE 19, LINE 28
 12/31/2014

Miscellaneous Income	67	
Class Action Settlement - Faxes	308	
Void old outstanding checks from payroll	1,138	
Reimb for copies of medical records	142	offset to ln 10
NW Rehab Reunion reimb.	617	offset to ln 20
Reimb for activities	35	offset to ln 11
Nurse Aide Training pmnts from IL	4,058	ln 11 Inc Stmt
Employee Lunch Money Income	215	ln 14 Inc stmt
Memorial/Donations	415	ln 24 Inc Stmt
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>	
	6,995	
	(4,688)	on other lines
	<u>(1,185)</u>	loss on sale of F/A
	1,122	ln 28A p.19

Jerseyville Nursing and Rehabilitation Center
Attachment to Sch. XVII
December 31, 2014

BOOK TO TAX NET INCOME RECONCILIATION:

BOOK NET INCOME (LOSS)	326,186.00
CONVERSION TO CASH BASIS ADJUSTMENTS	<u>(198,275.00)</u>
SUBTOTAL	127,911.00
DEPRECIATION ADJUSTMENT	97,704.00
GAIN ON DISPOSAL OF FIXED ASSETS ADJUSTMENT	(1,990.00)
MISC. NON-DEDUCTIBLE EXPENSES	10,694.00
TAX NET INCOME (LOSS), PER FEDERAL RETURN	<u><u>234,319.00</u></u>

JERSEYVILLE NURSING AND REHABILITATION CENTER, INC.
 TRAVEL AND SEMINAR SCHEDULE
 ATTACHMENT TO SCHEDULE XIX PART G
 12/31/2014

<u>SEMINAR PARTICIPANT</u>	<u>JOB TITLE</u>	<u>DATE(S)</u>	<u>CITY</u>	<u>TITLE OF SEMINAR</u>	<u>SPONSOR</u>	<u>COST</u>	<u>SEMINAR LODGING/ TRAVEL/MEALS</u>
Marcy Ballard	Director of Nursing (RN)	4/15/2014	Godfrey	Wound Care - It takes a team to heal	Alton Memorial Hospital	75	
Suzanne Boston & Marcy Ballard	Administrator & DON	3/6/2014	Webinar	Preparing for QAPI	Illinois Healthcare Association	90	
Suzanne Boston	Administrator	10/29-10/30/14	Springfield	2014 Annual Convention and Trade Show	Illinois Healthcare Association	125	
Cynthia Draper	RN	12/1-12/5/14	Springfield	C.N.A. Instructor Course for RN's	Lincoln Land Community College	440	
Suzanne Boston	Administrator	11/21/2014	Springfield	Memory Loss Conference	SIU School of Medicine	85	
Mark Weible	Director of Operations	10/28-10/29/14	Springfield	INHAA Convention	Illinois Nursing Home Association	63	146
Total Seminars						<u>878</u>	<u>146</u>
Total Seminar Lodging/Travel/Meals						146	
CPR Training							
Online CPE Service for Nurses						3,675	
Training/Corporate Compliance Program						179	
LPN to RN Bridge Program test fees for employee						190	
Other Travel Expense <\$250 each						4,446	
Home Office Travel & Seminar						3,307	
Total Travel and Seminar, Line 24						<u>12,821</u>	

Jerseyville Nursing & Rehab
 Legal Fee Summary
 Attachment to Schedule XIX
 12/31/2014

Law Firm	Date	Description of Services	Allowable Amount	Non-Allowable Amount
Doster Ullom, LLC	11/11/2014	Attorney fees related to the sale of the facilities	-	3,343.75
Doster Ullom, LLC	12/9/2014	Attorney fees related to the sale of the facilities	-	717.50
Sandberg, Phoenix & von Gontard	4/2/2014	Employment Matters	1,087.94	-
Strang & Parish, LTD	Various	Legal fees for collections		2,706.48
Lewis Rice Fingersh	7/1/2014	Legal services for Optimus (EMR software) Agreement	74.10	
			<u>1,162.04</u>	<u>6,767.73</u>

JERSEYVILLE NURSING AND REHABILITATION CENTER
 RECLASSES
 ATTACHMENT TO SCHEDULE V
 12/31/2014

<u>DESCRIPTION</u>	<u>LINE #</u>	<u>INCREASE (DECREASE)</u>
ADMINISTRATIVE	17	(5,890)
TRAVEL & SEMINAR	24	1,328
PROFESSIONAL SERVICES	19	2,552
CLERICAL & GENERAL OFFICE EXPENSE	21	2,010
To reclass various expenses to proper lines		
 NURSE AIDE TRAINING	 13	 (440)
TRAVEL & SEMINAR	24	440
To reclass CNA trainer wages		