



Facility Name & ID Number Pleasant View Rehab & HCC

# 0053520 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	74	Skilled (SNF)	74	27,010	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	74	TOTALS	74	27,010	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	10,742	6,475	791	18,008	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,742	6,475	791	18,008	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 66.67%

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 4/1/2009

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 4/1/2009 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 8 and days of care provided 637

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
	<b>A. General Services</b>										
1	Dietary	129,050	10,517		139,567		139,567	6,086	145,653		1
2	Food Purchase		125,596		125,596		125,596	(5,968)	119,628		2
3	Housekeeping	52,915	26,622		79,537		79,537	38	79,575		3
4	Laundry	45,626	9,679		55,305		55,305		55,305		4
5	Heat and Other Utilities			64,585	64,585		64,585	229	64,814		5
6	Maintenance	32,915	10,324	22,656	65,895		65,895	2,288	68,183		6
7	Other (specify):* Home Off. Ben. All.										7
8	<b>TOTAL General Services</b>	260,506	182,738	87,241	530,485		530,485	2,673	533,158		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			24,000	24,000		24,000	22	24,022		9
10	Nursing and Medical Records	955,471	76,116	12,971	1,044,558		1,044,558	18	1,044,576		10
10a	Therapy		49	120,326	120,375		120,375		120,375		10a
11	Activities	48,709	354	663	49,726		49,726	(6,341)	43,385		11
12	Social Services	28,389	72		28,461		28,461		28,461		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	<b>TOTAL Health Care and Programs</b>	1,032,569	76,591	157,960	1,267,120		1,267,120	(6,301)	1,260,819		16
	<b>C. General Administration</b>										
17	Administrative			128,300	128,300		128,300	(57,198)	71,102		17
18	Directors Fees										18
19	Professional Services			8,306	8,306		8,306	21,660	29,966		19
20	Dues, Fees, Subscriptions & Promotions			6,001	6,001		6,001	(222)	5,779		20
21	Clerical & General Office Expenses	24,867	3,502	10,739	39,108		39,108	67,265	106,373		21
22	Employee Benefits & Payroll Taxes			227,912	227,912		227,912	14,364	242,276		22
23	Inservice Training & Education							27	27		23
24	Travel and Seminar							23	23		24
25	Other Admin. Staff Transportation			18,584	18,584		18,584	3,695	22,279		25
26	Insurance-Prop.Liab.Malpractice			25,552	25,552		25,552	533	26,085		26
27	Other (specify):* Home Off. Ben. All.										27
28	<b>TOTAL General Administration</b>	24,867	3,502	425,394	453,763		453,763	50,147	503,910		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,317,942	262,831	670,595	2,251,368		2,251,368	46,519	2,297,887		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 &amp; ID Number

Pleasant View Rehab &amp; HCC

#0053520

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	
	<b>D. Ownership</b>											
30	Depreciation			3,932	3,932		3,932	82,315	86,247			30
31	Amortization of Pre-Op. & Org.							23,007	23,007			31
32	Interest							112,509	112,509			32
33	Real Estate Taxes							34,123	34,123			33
34	Rent-Facility & Grounds			161,171	161,171		161,171	(161,171)				34
35	Rent-Equipment & Vehicles			15,897	15,897		15,897	900	16,797			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			181,000	181,000		181,000	91,683	272,683			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		29,024		29,024		29,024		29,024			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			153,295	153,295		153,295		153,295			42
43	Other (specify):*	28,687	266	123,057	152,010		152,010	(152,010)				43
44	<b>TOTAL Special Cost Centers</b>	28,687	29,290	276,352	334,329		334,329	(152,010)	182,319			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,346,629	292,121	1,127,947	2,766,697		2,766,697	(13,808)	2,752,889			45

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

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(6,039)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,483)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(3)	30		9
10	Interest and Other Investment Income	(597)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(298)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(25,891)	43		18
19	Entertainment				19
20	Contributions	(200)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(84,000)	43		24
25	Fund Raising, Advertising and Promotional	(31,869)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(14,342)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (165,722)</b>		<b>\$</b>	<b>30</b>

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)	151,914	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ 151,914</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (13,808)</b>		<b>37</b>

\*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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>	<b>47</b>

Pleasant View Rehab & HCC

ID# 0053520

Report Period Beginning: 1/1/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs-Part A	\$ (2,170)	43	1
2	X-Rays-Part A	(1,520)	43	2
3	Disallowed Pet Expense	(949)	43	3
4	Offset Miscellaneous Office Supplies Revenue	(282)	21	4
5	Offset Transportation Revenue	(6,341)	11	5
6	Resident Flowers	(511)	43	6
7	Disallowed Special Events	589	43	7
8	Offset Cable TV Revenue	(2,708)	43	8
9	Disallowed Chamber of Commerce Dues	(450)	20	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(14,342)	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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 2,651	\$ 2,651	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	63	63	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	14	14	3
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	179	179	4
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,006	1,006	5
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		6
7	V	9 Medical Director		Petersen Health Care, Inc.	100.00%	22	22	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	1	1	8
9	V	10A TherUy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17 Administrative		Petersen Health Care, Inc.	100.00%	0		11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	2,286	2,286	12
13	V							13
14	Total		\$			\$ 6,222	\$ * 6,222	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%	\$ 127	\$	127	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	29,843		29,843	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	1,357		1,357	17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	15		15	18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	9		9	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	2,413		2,413	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	425		425	21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		0	22
23	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	2,437		2,437	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	1,550		1,550	24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	120		120	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	613		613	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		\$			\$ 38,909	\$ *	38,909	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 III, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Health Operations III, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Health Operations III, LLC	100.00%	0		17
18	V	4 Laundry		Petersen Health Operations III, LLC	100.00%	0		18
19	V	5 Utilities		Petersen Health Operations III, LLC	100.00%	0		19
20	V	6 Maintenance		Petersen Health Operations III, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Operations III, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Health Operations III, LLC	100.00%	0		22
23	V	10A Therapy		Petersen Health Operations III, LLC	100.00%	0		23
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Operations III, LLC	100.00%	0		24
25	V	17 Administrative		Petersen Health Operations III, LLC	100.00%	0		25
26	V	19 Professional Services		Petersen Health Operations III, LLC	100.00%	14,209	14,209	26
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Operations III, LLC	100.00%	60	60	27
28	V	21 Clerical and General Office		Petersen Health Operations III, LLC	100.00%	0		28
29	V	23 Inservice Training & Education		Petersen Health Operations III, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Petersen Health Operations III, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Petersen Health Operations III, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Operations III, LLC	100.00%	0		32
33	V	27 Mgmt. Allocation of Benefits		Petersen Health Operations III, LLC	100.00%	0		33
34	V	30 Depreciation		Petersen Health Operations III, LLC	100.00%	0		34
35	V	31 Amortization		Petersen Health Operations III, LLC	100.00%	311	311	35
36	V	32 Interest		Petersen Health Operations III, LLC	100.00%	15,756	15,756	36
37	V	34 Rent-Facility and Grounds		Petersen Health Operations III, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Operations III, LLC	100.00%	0		38
39	Total		\$			\$ 30,336	\$ * 30,336	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	30 Depreciation	\$	Petersen Companies III, LLC	100.00%	\$ 79,716	\$	79,716	15
16	V	32 Amortization		Petersen Companies III, LLC	100.00%	22,696		22,696	16
17	V	32 Interest		Petersen Companies III, LLC	100.00%	95,581		95,581	17
18	V	33 Real Estate Taxes		Petersen Companies III, LLC	100.00%	33,911		33,911	18
19	V	34 Rent-Facility Grounds	161,171	Petersen Companies III, LLC	100.00%			(161,171)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 161,171			\$ 231,904	\$ *	70,733	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, LLC		\$ 3,435	\$	3,435	15
16	V	2 Food		Petersen Health Care Management, LLC		8		8	16
17	V	3 Housekeeping		Petersen Health Care Management, LLC		24		24	17
18	V	5 Utilities		Petersen Health Care Management, LLC		50		50	18
19	V	6 Maintenance		Petersen Health Care Management, LLC		1,282		1,282	19
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, LLC		0			20
21	V	9 Medical Director		Petersen Health Care Management, LLC		0			21
22	V	10 Nursing and Medical Records		Petersen Health Care Management, LLC		17		17	22
23	V	10A TherUy		Petersen Health Care Management, LLC		0			23
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, LLC		0			24
25	V	17 Administrative	128,300	Petersen Health Care Management, LLC		71,102		(57,198)	25
26	V	19 Professional Services		Petersen Health Care Management, LLC		5,165		5,165	26
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, LLC		41		41	27
28	V	21 Clerical and General Office		Petersen Health Care Management, LLC		37,704		37,704	28
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, LLC		13,007		13,007	29
30	V	23 Inservice Training & Education		Petersen Health Care Management, LLC		12		12	30
31	V	24 Travel and Seminar		Petersen Health Care Management, LLC		14		14	31
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, LLC		1,282		1,282	32
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, LLC		108		108	33
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, LLC		0			34
35	V	30 Depreciation		Petersen Health Care Management, LLC		165		165	35
36	V	32 Interest		Petersen Health Care Management, LLC		219		219	36
37	V	33 Real Estate Taxes		Petersen Health Care Management, LLC		92		92	37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, LLC		287		287	38
39	Total		\$ 128,300			\$ 134,014	\$ *	5,714	39

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

Facility Name &amp; ID Number

Pleasant View Rehab &amp; HCC

# 0053520

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			Aledo Health Care Center	Aledo	Petersen Companies, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care J	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syste	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankf	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health C	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan	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

Facility Name &amp; ID Number

Pleasant View Rehab &amp; HCC

# 0053520

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			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 &amp; ID Number

Pleasant View Rehab &amp; HCC

# 0053520

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

Facility Name & ID Number

Pleasant View Rehab & HCC

# 0053520

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			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

Facility Name & ID Number Pleasant View Rehab & HCC # 0053520 Report Period Beginning: 1/1/14 Ending: 12/31/14

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											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 Pleasant View Rehab & HCC

# 0053520

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	1,572,338	77	\$ 231,473	\$ 220,289	18,008	\$ 2,651	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	18,008	63	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	18,008	14	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	18,008	179	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	18,008	1,006	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,008	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	18,008	22	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	18,008	1	8
9	10A	TherUy	Resident Days	1,572,338	77	0	0	18,008	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,008	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	18,008	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	18,008	2,286	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	18,008	127	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	18,008	29,843	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	118,476	0	18,008	1,357	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	18,008	15	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	18,008	9	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	18,008	2,413	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	18,008	425	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,008	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	18,008	2,437	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	18,008	1,550	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	18,008	120	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	18,008	613	24
25	TOTALS					\$ 3,940,617	\$ 2,699,523		\$ 45,131	25

Facility Name & ID Number Pleasant View Rehab & HCC

# 0053520

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 III, LLC  
 Street Address 830 W. Trailcreek Drive  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 691-8113  
 Fax Number (309) 691-8622

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	47,806	2	\$	\$	18,008	\$	1
2	2	Food	Resident Days	47,806	2			18,008		2
3	3	Housekeeping	Resident Days	47,806	2			18,008		3
4	4	Laundry	Resident Days	47,806	2			18,008		4
5	5	Utilities	Resident Days	47,806	2			18,008		5
6	6	Maintenance	Resident Days	47,806	2			18,008		6
7	7	Mgmt. Allocation of Benefits	Resident Days	47,806	2			18,008		7
8	10	Nursing and Medical Records	Resident Days	47,806	2			18,008		8
9	10A	Therapy	Resident Days	47,806	2			18,008		9
10	15	Mgmt. Allocation of Benefits	Resident Days	47,806	2			18,008		10
11	17	Administrative	Resident Days	47,806	2			18,008		11
12	19	Professional Services	Resident Days	47,806	2	37,721		18,008	14,209	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	47,806	2	158		18,008	60	13
14	21	Clerical and General Office	Resident Days	47,806	2			18,008		14
15	23	Inservice Training & Education	Resident Days	47,806	2			18,008		15
16	24	Travel and Seminar	Resident Days	47,806	2			18,008		16
17	25	Other Admin. Staff Transport.	Resident Days	47,806	2			18,008		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	47,806	2			18,008		18
19	27	Mgmt. Allocation of Benefits	Resident Days	47,806	2			18,008		19
20	30	Depreciation	Resident Days	47,806	2			18,008		20
21	31	Amortization	Resident Days	47,806	2	825		18,008	311	21
22	32	Interest	Resident Days	47,806	2	41,827		18,008	15,756	22
23	34	Rent-Facility and Grounds	Resident Days	47,806	2			18,008		23
24	35	Rent-Equipment & Vehicles	Resident Days	47,806	2			18,008		24
25	TOTALS					\$ 80,531	\$		\$ 30,336	25

Facility Name & ID Number Pleasant View Rehab & HCC

# 0053520

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, LLC  
 Street Address 830 W. Trailcreek Drive  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 691-8113  
 Fax Number (309) 691-8622

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,572,338	77	\$ 299,961	\$ 294,997	18,008	\$ 3,435	1
2	2	Food	Resident Days	1,572,338	77	675		18,008	8	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	18,008	24	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		18,008	50	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	18,008	1,282	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,008		6
7	9	Medical Director	Resident Days	1,572,338	77			18,008		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		18,008	17	8
9	10A	TherUy	Resident Days	1,572,338	77			18,008		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,008		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	18,008	71,102	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		18,008	5,165	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		18,008	41	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	18,008	37,704	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	1,135,672		18,008	13,007	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		18,008	12	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		18,008	14	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		18,008	1,282	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		18,008	108	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,008		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		18,008	165	21
22	32	Interest	Resident Days	1,572,338	77	19,133		18,008	219	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		18,008	92	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		18,008	287	24
25	TOTALS					\$ 10,069,824	\$ 8,113,127		\$ 134,014	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		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			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	First Merit		X	Mortgage	Varies	4/1/09	\$ 1,725,000	\$ 1,545,230	12/31/14	0.0675	\$ 95,581						
2																	
3																	
4																	
5																	
<b>Working Capital</b>																	
6																	
7																	
8																	
9	<b>TOTAL Facility Related</b>						\$ 1,725,000	\$ 1,545,230			\$ 95,581						
<b>B. Non-Facility Related*</b>																	
10											(597)						
11											1,550						
12											15,756						
13											219						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 16,928						
15	<b>TOTALS (line 9+line14)</b>						\$ 1,725,000	\$ 1,545,230			\$ 112,509						

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

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

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





Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?                 YES        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: 23,743 B. General Construction Type: Exterior Brick Frame Metal 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: 53,592 2. Number of Years Over Which it is Being Amortized: 3.5  
 3. Current Period Amortization: 23,007 4. Dates Incurred: January to December

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>23,743</u>	<u>2009</u>	<u>\$ 183,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<u>23,743</u>		<u>\$ 183,000</u>	<u>3</u>

**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	74	2009	1974	\$ 992,911	\$	25	\$ 39,716	\$ 39,716	\$ 218,438
5									
6									
7									
8									
<b>Improvement Type**</b>									
9	Drain Line Repair		2010	2,567		7	366	366	1,647
10	Fire Alarm Panel		2010	3,300		7	471	471	2,355
11	Water Softener		2011	3,415		7	488	488	1,708
12	Generator Repair		2014	3,349		7	478	478	478
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31	Building Booked				39,716			(39,716)	
32	Building Improvement Booked				1,804			(1,804)	
33									
34	2014-Home Office Allocation-Building Improvements			8,406			202	202	
35	2014-Home Office Allocation-Land Improvements			785			43	43	
36									

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68								68				
69								69				
70	TOTAL (lines 4 thru 69)	\$	1,014,733	\$	41,520	\$	41,764	\$	244	\$	224,626	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 294,574	\$ 42,082	\$ 41,737	\$ (345)	5-10 yrs.	\$ 228,168	71
72	Current Year Purchases	2,724	389	389		7 yrs.	389	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			2,357	2,357			74
75	TOTALS	\$ 297,298	\$ 42,471	\$ 44,483	\$ 2,012		\$ 228,557	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 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)	\$ 1,495,031	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 83,991	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 86,247	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 2,256	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 453,183	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.

Facility Name & ID Number Pleasant View Rehab & HCC

# 0053520

Report Period Beginning: 1/1/14

Ending: 12/31/14

**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	<b>TOTAL</b>				\$			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: \$ 6,655 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	2012 Ford E250	\$ 822.05	\$ 10,142	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ 822.05	\$ 10,142	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.

**Pleasant View Rehab & HCC**

**0053520**

**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	\$ 2,875
Dishwasher	58
Laundry Equipment	-
Copier	2,822
Home Office Allocation	900
	<u>6,655</u>

Facility Name & ID Number Pleasant View Rehab & HCC # 0053520 Report Period Beginning: 1/1/14 Ending: 12/31/14  
**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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
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**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8			
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)				
			Units of Service			Units	Cost							
1	Licensed Occupational Therapist	10A(3)	hrs	\$	3,828	\$	57,420	\$	3,828	\$	57,420	1		
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		589		8,828		589		8,828	2		
3	Licensed Recreational Therapist		hrs									3		
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		3,605		54,078		49		3,605	54,127	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						29,024			29,024	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			\$	8,022	\$	120,326	\$	29,073		8,022	\$	149,399	14

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

Facility Name & ID Number Pleasant View Rehab & HCC

# 0053520

Report Period Beginning: 1/1/14

Ending:

12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 867,643	\$ 867,643	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>139,740</u> )	591,948	591,948	3
4	Supply Inventory (priced at )	8,197	8,197	4
5	Short-Term Investments			5
6	Prepaid Insurance	26,837	26,837	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owner: <u>Intercompany Loan</u> )	(118,497)	(118,497)	8
9	Other(specify): <u>Security Deposit &amp; PPD Lease</u>	3,021	3,021	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,379,149	\$ 1,379,149	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		183,000	13
14	Buildings, at Historical Cost		1,001,317	14
15	Leasehold Improvements, at Historical Cost	12,631	13,416	15
16	Equipment, at Historical Cost	17,298	297,298	16
17	Accumulated Depreciation (book methods)	(15,913)	(453,183)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term <u>Goodwill</u>		650,000	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 14,016	\$ 1,691,848	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,393,165	\$ 3,070,997	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 250,076	\$ 250,076	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	84,171	84,171	30
31	Accrued Taxes Payable (excluding real estate taxes)	19,380	19,380	31
32	Accrued Real Estate Taxes(Sch.IX-B)	(17,707)	42,816	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Withholdings</u>	54,578	54,578	36
37	<u>Accrued Management Fees</u>	(10,161)	(10,161)	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 380,337	\$ 440,860	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,545,230	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Due To Due From</u>	(284,593)		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ (284,593)	\$ 1,545,230	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 95,744	\$ 1,986,090	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,297,421	\$ 1,084,907	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,393,165	\$ 3,070,997	48

\*(See instructions.)

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ 1,272,066	1
2	Restatements (describe):		2
3	<b>Prior Period Adjustment</b>	50,377	3
4			4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ 1,322,443	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(25,022)	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	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (25,022)	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 1,297,421	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	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,655,671	1
2	Discounts and Allowances for all Levels	(192,435)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,463,236	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	203,552	6
7	Oxygen	172	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 203,724	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	6,039	14
15	Telephone, Television and Radio	2,708	15
16	Rental of Facility Space		16
17	Sale of Drugs	51,563	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	4,207	20
21	Other Medical Services	2,978	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 67,495	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	597	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 597	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	Miscellaneous Revenue	282	28
28a	Transportation Revenue	6,341	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 6,623	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 2,741,675	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	530,485	31
32	Health Care	1,267,120	32
33	General Administration	453,763	33
<b>B. Capital Expense</b>			
34	Ownership	181,000	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	181,034	35
36	Provider Participation Fee	153,295	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 2,766,697	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(25,022)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (25,022)	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 1,453,969	44
45	Private Pay - Net Inpatient Revenue	934,802	45
46	Medicare - Net Inpatient Revenue	78,177	46
47	Other-(specify) <u>Insurance Net Revenue</u>	(938)	47
48	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(2,774)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 2,463,236	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 Pleasant View Rehab & HCC

# 0053520

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	\$ 61,020	\$ 29.34	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,493	6,629	181,795	27.42	3
4	Licensed Practical Nurses	9,816	10,071	220,503	21.90	4
5	CNAs & Orderlies	40,858	42,017	437,645	10.42	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,959	1,984	23,057	11.62	9
10	Activity Assistants	1,720	1,763	14,964	8.49	10
11	Social Service Workers	1,955	1,995	28,389	14.23	11
12	Dietician					12
13	Food Service Supervisor	2,104	2,104	27,713	13.17	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,180	11,485	101,337	8.82	15
16	Dishwashers					16
17	Maintenance Workers	1,998	2,032	32,915	16.20	17
18	Housekeepers	5,819	6,024	52,915	8.78	18
19	Laundry	5,124	5,350	45,626	8.53	19
20	Administrator	1,907	2,044	71,102	34.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,808	1,821	24,867	13.65	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See PG20A</u>	5,151	5,233	93,883	17.94	33
34	TOTAL (lines 1 - 33)	99,973	102,632	\$ 1,417,731 *	\$ 13.81	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant			35	
36	Medical Director	Monthly	24,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,814	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 27,814		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	77	\$ 2,362	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	77	\$ 2,362		53

Pleasant View Rehab & HCC

0053520

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	2,065	2,065	54,508	26.39
Transportation	1,092	1,174	10,688	9.10
Marketing	1,993	1,993	28,687	14.39
<b>TOTAL</b>	<b>5,151</b>	<b>5,233</b>	<b>93,883</b>	



Pleasant View Rehab & HCC  
0053520  
Period Beginning  
Period End

1/1/2014  
12/31/2014

Schedule 21A

XIX. SUPPORT SCHEDULE  
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		8,306
<b>Home Office Allocation</b>		
Lexis Nexis	Legal	6
GoffWilson	Legal	420
Illinois Secretary of State	Legal	38
Bank of America	Legal	127
Healthcare Resources International	Legal	76
Miscellaneous	Legal	17
Addy, Bush	Legal	11
Hall, Rustom, and Fritz	Legal	13
Black, Hedin, Ballard	Legal	22
SmithAmundsen	Legal	9
CliftonLarson Allen	Accountants	893
Ginoli & Co.	Accountants	2,486
Miscellaneous	Computer Services	17
Odessian LLC	Computer Services	5
Optimizer	Computer Services	36
Allpayer Exchange	Computer Services	11
CCH	Computer Services	19
Prism Software	Computer Services	58
Macquarie Technology Services	Computer Services	50
Advanced Answers on Demand	Computer Services	2,646
Stratus Networks	Computer Services	349
Kemper Technology	Computer Services	1,032
AT&T	Computer Services	4
Ability Network	Computer Services	400
Barracuda	Computer Services	91

CIAN	Computer Services	109
Comcast	Computer Services	27
Emdeon	Computer Services	70
Charter Communications	Computer Services	4
E-Health Data Services	Computer Services	938
Crawford County Title Co.	Other Prof Fees	5
Better Banks	Other Prof Fees	3
David Budde	Other Prof Fees	30
All Scripts	Other Prof Fees	21
Miscellaneous	Other Prof Fees	3
Marotta Gund Budd Derza	Other Prof Fees	11,604
Total (agree to Schedule V, line 19, column 8)		<u>29,956</u>

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	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Pleasant View Rehab &amp; HCC

# 0053520

Report Period Beginning:

1/1/14

Ending:

12/31/14

## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. N/A
- (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. \$ 22,098 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. \$ 153,295  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 6,039
- (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. \$ 6,341
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? Adquate 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. N/A  
Attach invoices and a summary of services for all architect and appraisal fees.

RECONCILIATION REPORT

Pleasant View Rehab & ]

02:49 PM

5/28/2015

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	-13,808	equal to	-13,808	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	112,509	equal to	112,509	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	34,123	equal to	34,123	0	FAILED	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	23,007	equal to	23,007	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	86,247	equal to	86,247	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	16,797	equal to	16,797	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	120,375	equal to	120,375	0	O.K.	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	29,073	equal to	29,073	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	530,485	equal to	530,485	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,267,120	equal to	1,267,120	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	453,763	equal to	453,763	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	181,000	equal to	181,000	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	181,034	equal to	181,034	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+	N/A	38to41+43	4
Income Stat. Prov. Partic.	153,295	equal to	153,295	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	955,471	equal to	955,471	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	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	48,709	equal to	48,709	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	28,389	equal to	28,389	0	FAILED	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	129,050	equal to	129,050	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	32,915	equal to	32,915	0	FAILED	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	52,915	equal to	52,915	0	FAILED	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	45,626	equal to	45,626	0	FAILED	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	71,102	equal to	71,102	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	24,867	equal to	24,867	0	FAILED	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,417,731	equal to	1,346,629	71,102	FAILED	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to		#VALUE!	#VALUE!	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	24,000	< or = to	24,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	6,176	< or = to	12,971	-6,795	O.K.	Pg20 X14..X16+	B. & C.	i7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	663	-663	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to		0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	71,102	equal to	71,102	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	128,300	equal to	128,300	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3

Supp. Sched.- Prof. Serv.	8,306	equal to	8,306	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	242,276	equal to	242,276	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	5,779	equal to	5,779	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	23	equal to	23	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	153,295	equal to	153,295	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	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	637	equal to	791	-154	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	151,914	equal to	151,914	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4I	B.	14	8
Total loan balance	1,545,230	equal to	1,545,230	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	42,816	equal to	42,816	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	183,000	equal to	183,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,014,733	equal to	1,014,733	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	297,298	equal to	297,298	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	453,183	equal to	453,183	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,297,421	equal to	1,297,421	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-25,022	equal to	-25,022	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..I	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	1,393,165	equal to	1,393,165	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!!!!**

5/28/2015 02:49:51 PM

HSA Number: \_\_\_\_\_ 4 Name: Pleasant View Rehab & HCC

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 N

Licensed bed days: 27,010 Occupancy: 18,008 Pct. of occupancy: 66.67%

Illinois Public Aid Support Rate: \$ \_\_\_\_\_

Genl Services Salary/Wage: 260,506 Col 1, Line 8 ---Audit Adj: \_\_\_\_\_

Genl Admin Salary/Wage: 24,867 Col 1, Line 28 ---Audit Adj: \_\_\_\_\_

Total Salary Wage: 1,346,629 Col 1, Line 44 ---Audit Adj: \_\_\_\_\_

Employee Benefits: 242,276 Col 8, Line 22 ---Audit Adj: \_\_\_\_\_

Total General Services: 533,158 Col 8, Line 8 ---Audit Adj: \_\_\_\_\_

Total General Admin: 503,910 Col 8, Line 28 ---Audit Adj: \_\_\_\_\_

Instructions and Calculation Steps

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

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

A. General Services

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

General Services Wages (Column 1, Line 8)  
 Divided by Total Wages (Column 1, Line 44)  
 General service wages as percent of total wages  
 Employee Benefits (Column 10, Line 22)

Allocation of Employee Benefits to General Services Costs  
 Plus Total General Services (Column 10, Line 8)  
 New Total General Services Cost

B.

General Administration

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

General Administration Wages (Column 1, Line 28).  
 Divided by Total Wages (Column 1, Line 45)  
 General administration wages as a percent of total wages

Employee Benefits (Column 10, Line 22)  
Allocation of Employee Benefits to General Admin. Costs  
Plus Total General Administration (Column 10, Line 28)  
Minus Total Fringe (Column 10, Line 22)  
New Total General Administration Cost

STEP II Adjust Support Service Costs for Inflation

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

A. Base Number Calculation

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

Beginning Month + Ending Month =	13 divided by 2 =
Beginning Day + Ending Day =	32 divided by 60.8 =
Beginning Year + Ending Year =	228 multiplied by 6 =

Sum of the three lines  
Subtract from the sum

Base Number (expressed as a whole number, fraction dropped)

B. Select the Appropriate Inflation Multipliers

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

General Services Multiplier:  
General Administration Multiplier:

C. Apply Inflation Multipliers to Update Cost

1 Multiply New Total General Services Cost (from Step I-A) by the appropriate multiplier from Table I:

New Total General Service Cost (Step I-A)  
General Services Multiplier (Step II-B)

Updated General Services Cost

2 Multiply New Total General Administration Cost  
(from Step I-B) by the appropriate multiplier from Table I:

New Total General Service Cost (Step I-B)  
General Administration Multiplier (Step II-B)

Updated General Services Cost

3 Total Updated Support Costs (1 + 2)

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

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

CALCULATED PER DIEM SUPPORT COSTS

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

Total Support Costs (Step II, C, 3, above)  
Total Patient Days (Cost Report)

Support Costs per Diem

OR

B. If the occupancy is below 93 percent, calculate 93 percent of the licensed bed days (Cost Report, Page 2, Schedule III-A, Column 4, Line 7). Then subtract the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14) from the result and calculate one-third of the difference. Then add the one-third difference to the total patient days to obtain your adjusted occupancy. Next divide your total updated Support Costs (Step II, C, 3 above) by your adjusted occupancy.

Licensed Bed Days  
Multiplied by

Minus total Patient Days

One-third of difference

Plus Total Patient Days

Adjusted Occupancy

Total Support Costs (Step II, C, 3, above)  
Divided by Adjusted Occupany

Support Costs Per Diem

STEP IV Calculate Support Rate

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

A. If your support costs per diem from STEP II is equal to or greater than the 75th percentile for your HSA, then your support rate is the 75th percentile rate listed in Table II.

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

75 Percentile Rate for your HSA  
Minus Support Costs Per Diem

Difference

Multiply the Difference by

One-Half of the Difference

Plus Support Costs Per Diem

Support Rate if costs are between 35th and 75th percentile

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

75 Percentile Rate for your HSA  
Minus Support Costs Per Diem

Difference

Multiply the Difference by

One-Half of the Difference

Compare one-half the difference to the  
profit ceiling for your HSA in Table II and

Enter the Lower of the Two Amounts

Plus Support Costs Per Diem

Support Rate if support costs less than 35th percentile

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

75th Percentile is

35th Percentile is

Table I  
Inflation Multipliers

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

\$260,506  
\$1,346,629  
 19.3450%  
\$242,276  
  
 \$46,868  
\$533,158  
\$580,026

\$24,867  
\$1,346,629  
 1.8466%

Table II  
SupportRate percentiles by HSA

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

Table II (For ICF)  
SupportRate per

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

\$242,276  
\$4,474  
\$503,910  
\$242,276  
\$266,108

6.5  
0.526315789  
1368  
  
1375.026316  
907.00

468

1  
1

\$580,026  
1

\$580,026

\$266,108  
1  
\$266,108  
\$846,134

\$41.52

\$846,134  
18,008  
\$46.99

27,010  
0.93  
25,119

18,008  
7,111

2,370

18,008

20,378

\$846,134  
20378

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\$41.52

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\$47.44  
\$41.52

---

\$5.92

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0.5

\$2.96

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\$41.52

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44.48

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\$47.44  
\$41.52

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\$5.92

0.5

\$2.96

3.795

\$2.960

\$41.52

\$44.48

**\$44.48**

\$47.44

\$39.95

**7/DD 16 Facilities)**

Percentiles by HSA

**Not updated with current figures**

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

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustmen	Total
1. Dietary	129,050	10,517	0	139,567	0	139,567	6,086	145,653
2. Food Purchase	0	125,596	0	125,596	0	125,596	-5,968	119,628
3. Housekeeping	52,915	26,622	0	79,537	0	79,537	38	79,575
4. Laundry	45,626	9,679	0	55,305	0	55,305	0	55,305
5. Heat and Other Utilities	0	0	64,585	64,585	0	64,585	229	64,814
6. Maintenance	32,915	10,324	22,656	65,895	0	65,895	2,288	68,183
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	260,506	182,738	87,241	530,485	0	530,485	2,673	533,158
9. Medical Director	0	0	24,000	24,000	0	24,000	22	24,022
10. Nursing & Medical Records	955,471	76,116	12,971	1,044,558	0	1,044,558	18	1,044,576
10a. Therapy	0	49	120,326	120,375	0	120,375	0	120,375
11. Activities	48,709	354	663	49,726	0	49,726	-6,341	43,385
12. Social Services	28,389	72	0	28,461	0	28,461	0	28,461
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	1,032,569	76,591	157,960	1,267,120	0	1,267,120	-6,301	1,260,819
17. Administrative	0	0	128,300	128,300	0	128,300	-57,198	71,102
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	8,306	8,306	0	8,306	21,660	29,966
20. Fees, Subscriptions & Promotion	0	0	6,001	6,001	0	6,001	-222	5,779
21. Clerical & General Office	24,867	3,502	10,739	39,108	0	39,108	67,265	106,373
22. Employee Benefits & Payroll	0	0	227,912	227,912	0	227,912	14,364	242,276
23. Inservice Training & Education	0	0	0	0	0	0	27	27
24. Travel and Seminar	0	0	0	0	0	0	23	23
25. Other Admin. Staff Trans	0	0	18,584	18,584	0	18,584	3,695	22,279
26. Insurance-Prop.Liab.Malpractice	0	0	25,552	25,552	0	25,552	533	26,085
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	24,867	3,502	425,394	453,763	0	453,763	50,147	503,910
29. Total General Administrative	1,317,942	262,831	670,595	2,251,368	0	2,251,368	46,519	2,297,887
30. Depreciation	0	0	3,932	3,932	0	3,932	82,315	86,247
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	23,007	23,007
32. Interest	0	0	0	0	0	0	112,509	112,509
33. Real Estate	0	0	0	0	0	0	34,123	34,123

34. Rent - Facility & Grounds	0	0	161,171	161,171	0	161,171	-161,171	0
35. Rent - Equipment & Vehicles	0	0	15,897	15,897	0	15,897	900	16,797
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	181,000	181,000	0	181,000	91,683	272,683
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	29,024	0	29,024	0	29,024	0	29,024
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	153,295	153,295	0	153,295	0
43. Other (specify):*	28,687	266	123,057	152,010	0	152,010	-152,010	0
44. Total Special Cost Ce	28,687	29,290	276,352	334,329	0	334,329	-152,010	182,319
45. Grand Total	1,346,629	292,121	1,127,947	2,766,697	0	2,766,697	-13,808	2,752,889

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	867,643	867,643
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	591,948	591,948
4. Supply Inventory	8,197	8,197
5. Short-Term Investments	0	0
6. Prepaid Insurance	26,837	26,837
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	-118,497	-118,497
9. Other (specify):	3,021	3,021
10. Total current assets	1,379,149	1,379,149
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	183,000
14. Buildings, at Historical Cost	0	1,001,317
15. Leasehold Improvements, Historical Cost	12,631	13,416
16. Equipment, at Historical Cost	17,298	297,298
17. Accumulated Depreciation (book methods)	-15,913	-453,183
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	650,000
23. other (specify):	0	0
24. Total Long-Term Assets	14,016	1,691,848
25. Total Assets	1,393,165	3,070,997
CURRENT LIABILITIES		
26. Accounts Payable	250,076	250,076
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	84,171	84,171
31. Accrued Taxes Payable	19,380	19,380
32. Accrued Real Estate Taxes	-17,707	42,816
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	54,578	54,578

37. Other Current Liabilities (specify):	-10,161	-10,161
38. Total Current Liabilities	380,337	440,860
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	1,545,230
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	-284,593	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	-284,593	1,545,230
46.Total Liabilities	95,744	1,986,090
47.Total Equity	1,297,421	1,084,907
48.Total Liabilities and Equity	1,393,165	3,070,997

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,655,671
2. Discounts and Allowances for all Levels	-192,435
Subtotal - Inpatient Care	2,463,236
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	203,552
7. Oxygen	172
Subtotal - Anciliary Revenue	203,724
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	6,039
15. Telephone, Television, and Radio	2,708
16. Rental of Facility Space	0
17. Sale of Drugs	51,563
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	4,207
21. Other Medical Services	2,978
22. Laundry	0
Subtotal - Other Operating Revenue	67,495
24. Contributions	0
25. Interest and Other Investments Income	597
Subtotal - Non-Operating Revenue	597
27. Other Revenue (specify):	0
28. Other Revenue (specify):	6,623
Subtotal - Other Revenue	6,623
30. Total Revenue	2,741,675
31. General Services	579,479
32. Health Care	1,397,921
33. General Administration	493,577
34. Ownership	200,803

35. Special Cost Centers	241,260
35. Provider Participation Fee	149,714
37. Other	0
40. Total Expenses	3,062,754
41. Income Before Income Taxes	-321,079
42. Income Taxes	0
43. Net Income or Loss for the Year	-321,079