



Facility Name & ID Number Sheldon Health Care Center

# 0046573 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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	31	Intermediate (ICF)	31	11,315	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	31	TOTALS	31	11,315	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	
8	SNF				8
9	SNF/PED				9
10	ICF	7,077	2,013		9,090
11	ICF/DD				11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	7,077	2,013		9,090

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.34%

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)

10 Apartment Building Units, Meals on Wheels

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 1/1/2004

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

YES  Date 1/1/2004 NO

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

YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided \_\_\_\_\_

Medicare Intermediary N/A

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	91,441	4,839		96,280		96,280	(12,054)	84,226		1
2	Food Purchase		71,328		71,328		71,328	(16,832)	54,496		2
3	Housekeeping	82,569	16,217		98,786		98,786	(15,500)	83,286		3
4	Laundry		2,978		2,978		2,978	(353)	2,625		4
5	Heat and Other Utilities			31,170	31,170		31,170	(3,742)	27,428		5
6	Maintenance	15,439	8,477	28,115	52,031		52,031	(8,090)	43,941		6
7	Other (specify):* Home Off. Ben. All.							11	11		7
8	<b>TOTAL General Services</b>	189,449	103,839	59,285	352,573		352,573	(56,560)	296,013		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			3,600	3,600		3,600	11	3,611		9
10	Nursing and Medical Records	409,879	29,390	1,907	441,176		441,176	8	441,184		10
10a	Therapy										10a
11	Activities	32,491	128	635	33,254		33,254	(341)	32,913		11
12	Social Services										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>	442,370	29,518	6,142	478,030		478,030	(322)	477,708		16
	<b>C. General Administration</b>										
17	Administrative			74,000	74,000		74,000	(25,073)	48,927		17
18	Directors Fees										18
19	Professional Services			3,128	3,128		3,128	13,038	16,166		19
20	Dues, Fees, Subscriptions & Promotions			4,633	4,633		4,633	2,210	6,843		20
21	Clerical & General Office Expenses		3,015	6,071	9,086		9,086	34,144	43,230		21
22	Employee Benefits & Payroll Taxes			84,605	84,605		84,605	11,210	95,815		22
23	Inservice Training & Education							14	14		23
24	Travel and Seminar							12	12		24
25	Other Admin. Staff Transportation			1,074	1,074		1,074	1,865	2,939		25
26	Insurance-Prop.Liab.Malpractice			11,756	11,756		11,756	269	12,025		26
27	Other (specify):* Home Off. Ben. All.										27
28	<b>TOTAL General Administration</b>		3,015	185,267	188,282		188,282	37,689	225,971		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	631,819	136,372	250,694	1,018,885		1,018,885	(19,193)	999,692		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

Sheldon Health Care Center

#0046573

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			31,582	31,582	31,582	2,152	33,734				30
31	Amortization of Pre-Op. & Org.						10,029	10,029				31
32	Interest			36,323	36,323	36,323	12,024	48,347				32
33	Real Estate Taxes			8,105	8,105	8,105	107	8,212				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			5,017	5,017	5,017	455	5,472				35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			81,027	81,027	81,027	24,767	105,794				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			73,235	73,235	73,235		73,235				42
43	Other (specify):*		25	31,582	31,607	31,607	(31,607)					43
44	<b>TOTAL Special Cost Centers</b>		25	104,817	104,842	104,842	(31,607)	73,235				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	631,819	136,397	436,538	1,204,754	1,204,754	(26,033)	1,178,721				45

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

Facility Name & ID Number Sheldon Health Care Center

# 0046573

Report Period Beginning: 1/1/14

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**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,757)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,688)	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	(819)	30		9
10	Interest and Other Investment Income	(4)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(48)	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	(9,920)	43		18
19	Entertainment				19
20	Contributions	(850)	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	(12,000)	43		24
25	Fund Raising, Advertising and Promotional	(1,057)	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	(55,878)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (94,021)</b>		<b>\$</b>	<b>30</b>

<b>BHF USE ONLY</b>						
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	
		<b>Amount</b>	<b>Reference</b>	
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)	67,988	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ 67,988</b>		<b>36</b>
	(sum of SUBTOTALS)			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (26,033)</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
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>
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>

## Sheldon Health Care Center

ID# 0046573

Report Period Beginning: 1/1/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Resident Flowers	\$ (37)	43	1
2	Disallowed Special Events	(7)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(18)	21	3
4	Offset Meals on Wheels Revenue	95	2	4
5	Offset Independent Living Dietary	(15,126)	1	5
6	Offset Independent Living Food	(11,206)	2	6
7	Offset Independent Living Housekeeping	(15,519)	3	7
8	Offset Independent Living Laundry	(468)	4	8
9	Offset Independent Living Utilities	(4,897)	5	9
10	Offset Independent Living Maintenance	(8,174)	6	10
11	Offset Independent Living Depreciation	0	30	11
12	Offset Transportation Revenue	(341)	11	12
13				13
14	Disallowed Chamber of Commerce Dues	(180)	20	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>		(55,878)	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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 1,338	\$ 1,338	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	32	32	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	7	7	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	90	90	4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	508	508	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	0		6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	11	11	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	0		8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17 Administrative	74,000	Petersen Health Care, Inc.	100.00%	48,927	(25,073)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	1,154	1,154	12
13	V							13
14	Total		\$ 74,000			\$ 52,067	\$ * (21,933)	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%	\$ 64	\$	64	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	15,064		15,064	16
17	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	685		685	17
18	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	8		8	18
19	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	5		5	19
20	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	1,218		1,218	20
21	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	215		215	21
22	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	0			22
23	V	32 Interest		Petersen Health Care, Inc.	100.00%	1,230		1,230	23
24	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	782		782	24
25	V	34 Rent-Facility and Grounds		Petersen Health Care, Inc.	100.00%	60		60	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	310		310	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		\$			\$ 19,641	\$ *	19,641	39

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

Facility Name & ID Number Sheldon Health Care Center# 0046573Report Period Beginning: 1/1/14Ending: 12/31/14

## 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 Enterprises, LLC	100.00%	\$ 0	\$	15	
16	V	2 Food		Petersen Health Enterprises, LLC	100.00%	0		16	
17	V	3 Housekeeping		Petersen Health Enterprises, LLC	100.00%	0		17	
18	V	4 Laundry		Petersen Health Enterprises, LLC	100.00%	0		18	
19	V	5 Utilities		Petersen Health Enterprises, LLC	100.00%	0		19	
20	V	6 Maintenance		Petersen Health Enterprises, LLC	100.00%	84	84	20	
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Enterprises, LLC	100.00%	0		21	
22	V	10 Nursing and Medical Records		Petersen Health Enterprises, LLC	100.00%	0		22	
23	V	12 Social Services		Petersen Health Enterprises, LLC	100.00%	0		23	
24	V	17 Administrative		Petersen Health Enterprises, LLC	100.00%	0		24	
25	V	19 Professional Services		Petersen Health Enterprises, LLC	100.00%	9,277	9,277	25	
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Enterprises, LLC	100.00%	2,305	2,305	26	
27	V	21 Clerical and General Office		Petersen Health Enterprises, LLC	100.00%	66	66	27	
28	V	22 Employee Benefits & Payroll		Petersen Health Enterprises, LLC	100.00%	3,959	3,959	28	
29	V	23 Inservice Training & Education		Petersen Health Enterprises, LLC	100.00%	0		29	
30	V	24 Travel and Seminar		Petersen Health Enterprises, LLC	100.00%	0		30	
31	V	25 Other Admin. Staff Transport.		Petersen Health Enterprises, LLC	100.00%	0		31	
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Enterprises, LLC	100.00%	0		32	
33	V	27 Mgmt. Allocation of Benefits		Petersen Health Enterprises, LLC	100.00%	0		33	
34	V	30 Depreciation		Petersen Health Enterprises, LLC	100.00%	1,669	1,669	34	
35	V	32 Interest		Petersen Health Enterprises, LLC	100.00%	10,029	10,029	35	
36	V	33 Real Estate Taxes		Petersen Health Enterprises, LLC	100.00%	11,135	11,135	36	
37	V	34 Rent-Facility and Grounds		Petersen Health Enterprises, LLC	100.00%	0		37	
38	V	35 Rent-Equipment & Vehicles		Petersen Health Enterprises, LLC	100.00%	0		38	
39	Total		\$			\$ 38,524	\$ *	38,524	39

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

Facility Name & ID Number Sheldon Health Care Center

# 0046573

Report Period Beginning: 1/1/14

Ending: 12/31/14

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 Dietary	\$	Petersen Health Care Management, Inc.		\$ 1,734	\$	1,734	15
16	V	2 Food		Petersen Health Care Management, Inc.		4		4	16
17	V	3 Housekeeping		Petersen Health Care Management, Inc.		12		12	17
18	V	5 Utilities		Petersen Health Care Management, Inc.		25		25	18
19	V	6 Maintenance		Petersen Health Care Management, Inc.		647		647	19
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0			20
21	V	9 Medical Director		Petersen Health Care Management, Inc.		0			21
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.		8		8	22
23	V	10A Therapy		Petersen Health Care Management, Inc.		0			23
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0			24
25	V	17 Administrative		Petersen Health Care Management, Inc.		48,927		0	25
26	V	19 Professional Services		Petersen Health Care Management, Inc.		2,607		2,607	26
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.		21		21	27
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.		19,032		19,032	28
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.		6,566		6,566	29
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.		6		6	30
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.		7		7	31
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.		647		647	32
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.		54		54	33
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0			34
35	V	30 Depreciation		Petersen Health Care Management, Inc.		83		83	35
36	V	32 Interest		Petersen Health Care Management, Inc.		111		111	36
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.		47		47	37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.		145		145	38
39	Total		\$			\$ 80,683	\$ *	31,756	39

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

Facility Name &amp; ID Number

Sheldon Health Care Center

# 0046573

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

Sheldon Health Care Center

# 0046573

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

Sheldon Health Care Center

# 0046573

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

Sheldon Health Care Center

# 0046573

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 Sheldon Health Care Center # 0046573 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 Sheldon Health Care Center

# 0046573

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	9,090	\$ 1,338	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	9,090	32	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	9,090	7	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	9,090	90	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	9,090	508	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	9,090	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	9,090	11	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	9,090	0	8
9	10A	Therapy	Resident Days	1,572,338	77	0	0	9,090	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	9,090	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	9,090	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	9,090	1,154	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	9,090	64	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	9,090	15,064	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	118,476	0	9,090	685	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	9,090	8	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	9,090	5	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	9,090	1,218	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	9,090	215	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	9,090	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	9,090	1,230	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	9,090	782	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	9,090	60	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	9,090	310	24
25	TOTALS					\$ 3,940,617	\$ 2,699,523		\$ 22,781	25

Facility Name & ID Number Sheldon Health Care Center

# 0046573

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 Enterprises, 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	63,504	4		9,090		1
2	2	Food	Resident Days	63,504	4		9,090		2
3	3	Housekeeping	Resident Days	63,504	4		9,090		3
4	4	Laundry	Resident Days	63,504	4		9,090		4
5	5	Utilities	Resident Days	63,504	4		9,090		5
6	6	Maintenance	Resident Days	63,504	4	493	9,090	84	6
7	7	Mgmt. Allocation of Benefits	Resident Days	63,504	4		9,090		7
8	10	Nursing and Medical Records	Resident Days	63,504	4		9,090		8
9	15	Mgmt. Allocation of Benefits	Resident Days	63,504	4		9,090		9
10	17	Administrative	Resident Days	63,504	4		9,090		10
11	19	Professional Services	Resident Days	63,504	4	54,630	9,090	9,277	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	63,504	4	13,573	9,090	2,305	12
13	21	Clerical and General Office	Resident Days	63,504	4	389	9,090	66	13
14	22	Employee Benefits & Payroll	Resident Days	63,504	4	23,314	9,090	3,959	14
15	23	Inservice Training & Education	Resident Days	63,504	4		9,090		15
16	24	Travel and Seminar	Resident Days	63,504	4		9,090		16
17	25	Other Admin. Staff Transport.	Resident Days	63,504	4		9,090		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	63,504	4		9,090		18
19	27	Mgmt. Allocation of Benefits	Resident Days	63,504	4		9,090		19
20	30	Depreciation	Resident Days	63,504	4	9,827	9,090	1,669	20
21	31	Amortization	Resident Days	63,504	4	59,059	9,090	10,029	21
22	32	Interest	Resident Days	63,504	4	65,571	9,090	11,135	22
23	34	Rent-Facility and Grounds	Resident Days	63,504	4		9,090		23
24	35	Rent-Equipment & Vehicles	Resident Days	63,504	4		9,090		24
25	TOTALS					\$ 226,856	\$	\$ 38,524	25

Facility Name & ID Number Sheldon Health Care Center

# 0046573

Report Period Beginning:

1/1/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Petersen Health Care Management, Inc.  
 Street Address 830 W. Trailcreek Drive  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number (309) 691-8113  
 Fax Number (309) 691-8622

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,572,338	77	\$ 299,961	\$ 294,997	9,090	\$ 1,734	1
2	2	Food	Resident Days	1,572,338	77	675		9,090	4	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	9,090	12	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		9,090	25	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	9,090	647	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			9,090		6
7	9	Medical Director	Resident Days	1,572,338	77			9,090		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		9,090	8	8
9	10A	Therapy	Resident Days	1,572,338	77			9,090		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			9,090		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	9,090	48,927	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		9,090	2,607	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		9,090	21	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	9,090	19,032	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	1,135,672		9,090	6,566	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		9,090	6	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		9,090	7	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		9,090	647	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		9,090	54	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			9,090		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		9,090	83	21
22	32	Interest	Resident Days	1,572,338	77	19,133		9,090	111	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		9,090	47	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		9,090	145	24
25	TOTALS					\$ 10,069,824	\$ 8,113,127		\$ 80,683	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	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First Bank		X	Mortgage	\$5,371.73	6/22/12	750,000	\$ 541,554	6/22/15	6.0000	\$ 36,323	1								
2												2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6												6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>				\$5,371.73		\$ 750,000	\$ 541,554			\$ 36,323	9								
<b>B. Non-Facility Related*</b>																				
10								Interest Income Offset			(4)	10								
11								Home Office Allocation-PHC			782	11								
12								Home Office Allocation-PHE			11,135	12								
13								Home Office Allocation-PHCM			111	13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 12,024	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 750,000	\$ 541,554			\$ 48,347	15								

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

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2013 report.			\$ <b>7,620</b>	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2013		\$ <b>7,745</b>	2	
3. Under or (over) accrual (line 2 minus line 1).			\$ <b>125</b>	3	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)			\$ <b>7,980</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	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.					
<b>TOTAL REFUND</b>	\$	For	Tax Year.		
			<b>Home Office Allocation</b>	<b>107</b>	
			\$	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ <b>8,212</b>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>7,877</u>	8		
	2010	<u>7,922</u>	9		
	2011	<u>7,930</u>	10		
	2012	<u>7,397</u>	11		
	2013	<u>7,745</u>	12		
<b>Accrual based on prior year tax bill.</b>					
				<b>FOR BHF USE ONLY</b>	
				13	FROM R. E. TAX STATEMENT FOR 2013 \$ <b>13</b>
				14	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
				15	LESS REFUND FROM LINE 6 \$ <b>15</b>
				16	AMOUNT TO USE FOR RATE CALCULATION \$ <b>16</b>

**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.**



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 Sheldon Health Care Center

# 0046573 Report Period Beginning:

1/1/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 11,605 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
 If so, please complete the following:

1. Total Amount Incurred: 295,295 2. Number of Years Over Which it is Being Amortized: 5  
 3. Current Period Amortization: 10,029 4. Dates Incurred: 2010-2012 Home Office Refinancing

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>		<u>2004</u>	<u>\$ 29,250</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 29,250</b>	<b>3</b>

**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	31	2004		\$ 443,250	\$	25	\$ 17,730	\$ 17,730	\$ 189,120
5									
6									
7									
8									
	<b>Improvement Type**</b>								
9	Remodeling	2004		1,175		30	39	39	406
10	Landscaping Improvements	2005		1,375		15	92	92	866
11	Living room, lobby, hallway paint and border	2005		3,000		30	100	100	958
12	Flooring	2006		899		15	60	60	510
13	Roof	2006		2,015		25	81	81	688
14	Garage Door	2006		693		15	46	46	391
15	Watchmate	2006		6,435		5			6,435
16	Emergency System	2007		985		10	99	99	742
17	Carpet	2007		1,076		7	75	75	1,076
18	Concrete	2008		6,380		25	256	256	1,664
19	Sprinkler Repair	2009		37,630		7	5,376	5,376	27,524
20	Window Repair	2013		3,000		7	428	428	642
21	Patio Installation	2013		6,297		15	420	420	630
22	Gutter Replacement	2013		7,047		15	470	470	705
23	Roof Repair	2014		2,940		7	420	420	420
24	Water Heater	2014		3,922		7	560	560	560
25	Interior Building Repair-Nurses Station	2014		6,776		7	806	806	806
26	Landscaping	2014		27,546		15	1,377	1,377	1,377
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	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	Land Improvements Booked			346			(346)		63
64	Building Booked			19,700			(19,700)		64
65	Building Improvement Booked			8,210			(8,210)		65
66									66
67	2014-Home Office Allocation-Building Improvements		4,243			102	102		67
68	2014-Home Office Allocation-Land Improvements		396			22	22		68
69									69
70	TOTAL (lines 4 thru 69)		\$ 567,080	\$ 28,256		\$ 28,559	\$ 303	\$ 235,520	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	\$ 18,084	\$ 2,819	\$ 1,810	\$ (1,009)	5-10 yrs.	\$ 9,017	71
72	Current Year Purchases	3,870	507	507		10 yrs.	507	72
73	Fully Depreciated Assets	190,827					190,827	73
74	Home Office Allocation			2,858	2,858			74
75	TOTALS	\$ 212,781	\$ 3,326	\$ 5,175	\$ 1,849		\$ 200,351	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)	\$ 809,111	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 31,582	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 33,734	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 2,152	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 435,871	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	Apartments & Land - 2004	\$ 52,500	\$ 1,970	\$ 21,588	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 52,500	\$ 1,970	\$ 21,588	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 Sheldon Health Care Center

# 0046573

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: \$ 5,472 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			\$	\$	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	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.

**Sheldon Health Care Center**

**0046573**

**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	\$ 3,472
Dishwasher	
Laundry Equipment	
Copier	1,545
Home Office Allocation	455
	<u>5,472</u>

Facility Name & ID Number Sheldon Health Care Center # 0046573 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		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	N/A	visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy		# of prescrpts							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	<b>TOTAL</b>			\$		\$	\$		\$	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 &amp; ID Number Sheldon Health Care Center

# 0046573

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	\$ 6,289	\$ 6,289	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 48,000 )	116,928	116,928	3
4	Supply Inventory (priced at )	5,145	5,145	4
5	Short-Term Investments			5
6	Prepaid Insurance	11,509	11,509	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Prepaid Expenses</u>	806	806	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 140,677	\$ 140,677	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	40,255	29,250	13
14	Buildings, at Historical Cost	492,500	447,493	14
15	Leasehold Improvements, at Historical Cost	111,436	119,587	15
16	Equipment, at Historical Cost	212,781	212,781	16
17	Accumulated Depreciation (book methods)	(455,402)	(435,871)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Apartment Units</u>		30,912	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 401,570	\$ 404,152	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 542,247	\$ 544,829	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 101,113	\$ 101,113	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,700	2,700	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	37,182	37,182	30
31	Accrued Taxes Payable (excluding real estate taxes)	43,213	43,213	31
32	Accrued Real Estate Taxes(Sch.IX-B)	7,980	7,980	32
33	Accrued Interest Payable	2,797	2,797	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Payroll Withholdings</u>	2,061	2,061	36
37	<u>Accrued Management Fees</u>	222,979	222,979	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 420,025	\$ 420,025	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable	541,554	541,554	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44	<u>Intercompany Loans</u>	974	974	44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 542,528	\$ 542,528	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 962,553	\$ 962,553	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (420,306)	\$ (417,724)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 542,247	\$ 544,829	48

\*(See instructions.)

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ (367,237)	1
2	Restatements (describe):		2
3	<b>Rounding</b>	(1)	3
4			4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ (367,238)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(53,068)	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>	\$ (53,068)	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>	\$ (420,306)	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	\$ 1,145,661	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 1,145,661	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	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	5,757	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		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 5,757	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	4	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 4	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	Miscellaneous Revenue	(77)	28
28a	Transportation Revenue	341	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 264	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 1,151,686	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	352,573	31
32	Health Care	478,030	32
33	General Administration	188,282	33
<b>B. Capital Expense</b>			
34	Ownership	81,027	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	31,607	35
36	Provider Participation Fee	73,235	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 1,204,754	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(53,068)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (53,068)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 856,719	44
45	Private Pay - Net Inpatient Revenue	288,942	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>Veterans -Net Patient Revenue</u>		47
48	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 1,145,661	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 Sheldon Health Care Center

# 0046573

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 68,174	\$ 32.78	1
2	Assistant Director of Nursing					2
3	Registered Nurses	620	686	16,982	24.76	3
4	Licensed Practical Nurses	7,917	8,551	179,810	21.03	4
5	CNAs & Orderlies	13,861	14,528	144,913	9.97	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,880	2,096	32,491	15.50	9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	22,002	10.58	13
14	Head Cook					14
15	Cook Helpers/Assistants	7,118	7,515	69,439	9.24	15
16	Dishwashers					16
17	Maintenance Workers	1,131	1,173	15,439	13.16	17
18	Housekeepers	8,357	8,693	82,569	9.50	18
19	Laundry					19
20	Administrator	2,080	2,080	48,927	23.52	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	47,123	49,483	\$ 680,746 *	\$ 13.76	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 3,600	L9, C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 1,907	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)	\$ 5,507		49

C. CONTRACT NURSES

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

Facility Name & ID Number Sheldon Health Care Center

# 0046573

Report Period Beginning: 1/1/14

Ending: 12/31/14

**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		
Tina Gooding	Administrator	0	\$ 48,927	Workers' Compensation Insurance	\$ 14,904	IDPH License Fee	\$ 3,980		
				Unemployment Compensation Insurance	27,154	Advertising: Employee Recruitment	26		
				FICA Taxes	42,180	Health Care Worker Background Check			
				Employee Health Insurance	(3,770)	(Indicate # of checks performed)			
				Employee Meals		Patient Background Checks	8 85		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	327		
				Employee Relations	3,287	Miscellaneous Dues & Subscriptions	215		
				Employee Retirement	850	Home Office Allocation	2,210		
				Home Office Allocation	11,210				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 48,927	TOTAL (agree to Schedule V, line 22, col.8)		\$ 6,843			
B. Administrative - Other							Less: Public Relations Expense ( 0 )		
Description			Amount				Non-allowable advertising ( )		
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 74,000				Yellow page advertising ( )		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 74,000	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
C. Professional Services							Description		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Amount		
Mediacom	Computer Services		\$ 911				Out-of-State Travel \$		
Honkamp Krueger	Accounting Services		762						
E-Health Data Services	Computer Services		1,480				In-State Travel		
Medicaid	Reimbursement for Copies		(25)	N/A					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 3,128	TOTAL			\$	Seminar Expense	
							Home Office Allocation 12		
							Entertainment Expense ( )		
							TOTAL (agree to Sch. V, line 24, col. 8) \$ 12		

\* Attach copy of IMRF notifications

\*\*See instructions.

Sheldon Health Care Center  
0046573  
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)		3,128
<b>Home Office Allocation-PHC, PHCM, &amp; PHE</b>		
Lexis Nexis	Legal	3
GoffWilson	Legal	211
Illinois Secretary of State	Legal	19
Bank of America	Legal	64
Healthcare Resources International	Legal	38
Miscellaneous	Legal	8
Addy, Bush	Legal	5
Hall, Rustom, and Fritz	Legal	6
Black, Hedin, Ballard	Legal	11
SmithAmundsen	Legal	11
Beerman, Pritikin, Mirabelli, Swerdlove	Legal	537
CliftonLarson Allen	Accountants	1,725
Ginoli & Co.	Accountants	2,498
Miscellaneous	Computer Services	8
Odessian LLC	Computer Services	3
Optimizer	Computer Services	18
Allpayer Exchange	Computer Services	6
CCH	Computer Services	9
Prism Software	Computer Services	28
Macquarie Technology Services	Computer Services	25
Advanced Answers on Demand	Computer Services	1335
Stratus Networks	Computer Services	176
Kemper Technology	Computer Services	520
AT&T	Computer Services	2
Ability Network	Computer Services	201

Barracuda	Computer Services	46
CIAN	Computer Services	55
Comcast	Computer Services	14
Emdeon	Computer Services	35
Charter Communications	Computer Services	2
Crawford County Title Co.	Other Prof Fees	3
Better Banks	Other Prof Fees	2
David Budde	Other Prof Fees	15
All Scripts	Other Prof Fees	11
Miscellaneous	Other Prof Fees	7
Marotta, Gund, Budd, Derza	Other Prof Fees	5,381
Total (agree to Schedule V, line 19, column 8)		<u>16,166</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 Sheldon Health Care Center

# 0046573

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. \$ 9,323 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. \$ 73,235  
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. \$ 5,757
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? 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.

Sheldon Health Care Center  
 0046573  
 Period Beginning  
 Period End

1/1/2014  
 12/31/2014

**Independent Living Offset**

**Schedule 23A**

**Census Days Summary:**

	<b>Days</b>	<b>%</b>
Independent Living	1,694	15.71%
Nursing Home	9,091	84.29%
	<u>10,785</u>	<u>100.00%</u>

<b>Expense Offset:</b>	<b>Total Amount</b>	<b>Ind. Liv %</b>	<b>Ind. Liv Offset</b>	<b>Basis For Allocation</b>	<b>Line</b>
Dietary	96,280	15.71%	15,126	Census	1
Food	71,328	15.71%	11,206	Census	2
Housekeeping	98,786	15.71%	15,519	Census	3
Laundry	2,978	15.71%	468	Census	4
Utilities	31,170	15.71%	4,897	Census	5
Maintenance	52,031	15.71%	8,174	Census	6
Depreciation (Building)	<u>1,970</u>	100.00%	<u>1,970</u>	Allocated Building	30
<b>Total</b>	<u><u>354,543</u></u>		<u><u>57,360</u></u>		

Note: Computed overhead cost of Independent Living based on census days. Independent Living depreciation expense was calculated based on total number of beds. Independent Living overhead and depreciation costs have been offset on P5A.



RECONCILIATION REPORT

Sheldon Health Care Ce

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8/14/2015

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-26,033	equal to	-26,033	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	48,347	equal to	48,347	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	8,212	equal to	8,212	0	FAILED	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	10,029	equal to	10,029	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	33,734	equal to	33,734	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	5,472	equal to	5,472	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		equal to	0	#VALUE!	#VALUE!	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies		equal to	0	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	352,573	equal to	352,573	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	478,030	equal to	478,030	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	188,282	equal to	188,282	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	81,027	equal to	81,027	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	31,607	equal to	31,607	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	73,235	equal to	73,235	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	409,879	equal to	409,879	0	O.K.	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	32,491	equal to	32,491	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	0	equal to		#VALUE!	#VALUE!	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	91,441	equal to	91,441	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	15,439	equal to	15,439	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	82,569	equal to	82,569	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	0	equal to		#VALUE!	#VALUE!	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	48,927	equal to	48,927	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	0	equal to		#VALUE!	#VALUE!	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	680,746	equal to	631,819	48,927	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	3,600	< or = to	3,600	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	1,907	< or = to	1,907	0	O.K.	Pg20 X14..X16+	B. & C.	i7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	635	-635	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.	48,927	equal to	48,927	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	74,000	equal to	74,000	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3

Supp. Sched.- Prof. Serv.	3,128	equal to	3,128	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	95,815	equal to	95,815	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	6,843	equal to	6,843	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	12	equal to	12	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	73,235	equal to	73,235	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	0	equal to	0	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	67,988	equal to	67,988	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4I	B.	14	8
Total loan balance	541,554	equal to	541,554	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	7,980	equal to	7,980	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	29,250	equal to	29,250	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	567,080	equal to	567,080	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	212,781	equal to	212,781	0	FAILED	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	435,871	equal to	435,871	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-420,306	equal to	-420,306	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-53,068	equal to	-53,068	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	542,247	equal to	542,247	0	O.K.	Pg17:H41	N/A	25	1	Pg17 S41	N/A	48	1

Enter Cost Center Expenses

**YOU HAVE CHOSEN THE SUPPORT CALC. THAT IS LINKED TO THE COST REPORT!!!!**

8/14/2015 01:26:08 PM

HSA Number: 4 Name: Sheldon Health Care Center

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

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

Licensed bed days: 11,315 Occupancy: 9,090 Pct. of occupancy: 80.34%

Illinois Public Aid Support Rate: \$                     

Genl Services Salary/Wage: 189,449 Col 1, Line 8 ---Audit Adj:                     

Genl Admin Salary/Wage: 0 Col 1, Line 28 ---Audit Adj:                     

Total Salary Wage: 631,819 Col 1, Line 44 ---Audit Adj:                     

Employee Benefits: 95,815 Col 8, Line 22 ---Audit Adj:                     

Total General Services: 296,013 Col 8, Line 8 ---Audit Adj:                     

Total General Admin: 225,971 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 your 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 Occupancy

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

\$189,449
<u>\$631,819</u>
29.9847%
<u>\$95,815</u>
\$28,730
<u>\$296,013</u>
<u>\$324,743</u>

\$0
<u>\$631,819</u>
0.0000%

Table II  
SupportRate percentiles by HSA

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

Table II (For ICF)  
SupportRate per

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

\$95,815  
\$0  
\$225,971  
\$95,815  
\$130,156

6.5  
0.526315789  
1368  
  
1375.026316  
907.00  
  
468

1  
1

\$324,743  
1

\$324,743

\$130,156  
1  
\$130,156  
\$454,899

\$47.54

\$454,899  
9,090  
\$50.04

11,315  
0.93  
10,523

9,090  
1,433

478

9,090

9,568

\$454,899  
9568  

---

\$47.54

\$47.44  
\$47.54  
-\$0.10  

---

0.5  
-\$0.05  

---

\$47.54  

---

47.49

\$47.44  
\$47.54  
-\$0.10

0.5

-\$0.05

3.795

-\$0.050

\$47.54

\$47.49

**\$47.44**

\$47.44

\$39.95

7/DD 16 Facilities)

Centiles 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

Salary	Supplies	Other		Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustmen Total
1-1	1-2	1-3	1. Dietary	91,441	4,839	-	96,280			-12,054
2-1	2-2	2-3	2. Food Purchase	-	71,328	-	71,328			-16,832
3-1	3-2	3-3	3. Housekeeping	82,569	16,217	-	98,786			-15,500
4-1	4-2	4-3	4. Laundry	-	2,978	-	2,978			-353
5-1	5-2	5-3	5. Heat and Other Utilities	-	-	31,170	31,170			-3,742
6-1	6-2	6-3	6. Maintenance	15,439	8,477	28,115	52,031			-8,090
7-1	7-2	7-3	7. Other (specify)*	-	-	-	0			11
8-1	8-2	8-3	8. Total General Services	-	-	-	0			-56,560
				-	-	-	0			
9-1	9-2	9-3	9. Medical Director	-	-	3,600	3,600			11
10-1	10-2	10-3	10. Nursing & Medical Records	409,879	29,390	1,907	441,176			8
10a-1	10a-2	10a-3	10a. Therapy	-	-	-	0			0
11-1	11-2	11-3	11. Activities	32,491	128	635	33,254			-341
12-1	12-2	12-3	12. Social Services	-	-	-	0			
13-1	13-2	13-3	13. Nurse Aide Training	-	-	-	0			
14-1	14-2	14-3	14. Program Transportation	-	-	-	0			
15-1	15-2	15-3	15. Other (specify)*	-	-	-	0			0
16-1	16-2	16-3	16. Total Health Care & Programs	-	-	-	0			-322
				-	-	-	0			
17-1	17-2	17-3	17. Administrative	-	-	74,000	74,000			-25,073
18-1	18-2	18-3	18. Directors Fees	-	-	-	0			
19-1	19-2	19-3	19. Professional Services	-	-	3,128	3,128			13,038
20-1	20-2	20-3	20. Fees, Subscriptions & Promotion	-	-	4,633	4,633			2,210
21-1	21-2	21-3	21. Clerical & General Office	-	3,015	6,071	9,086			34,144
22-1	22-2	22-3	22. Employee Benefits & Payroll	-	-	84,605	84,605			11,210
23-1	23-2	23-3	23. Inservice Training & Education	-	-	-	0			14
24-1	24-2	24-3	24. Travel and Seminar	-	-	-	0			12
25-1	25-2	25-3	25. Other Admin. Staff Trans	-	-	1,074	1,074			1,865
26-1	26-2	26-3	26. Insurance-Prop.Liab.Malpractice	-	-	11,756	11,756			269
27-1	27-2	27-3	27. Other (specify)*	-	-	-	0			
28-1	28-2	28-3	28. Total General Adminis	-	-	-	0			37,689
				-	-	-	0			
29-1	29-2	29-3	29. Total General Administrative	-	-	-	0			
				-	-	-	0			
30-1	30-2	30-3	30. Depreciation	-	-	31,582	31,582			-830
31-1	31-2	31-3	31. Amortization of Pre-Op. & Org.	-	-	-	0			10,029
32-1	32-2	32-3	32. Interest	-	-	36,323	36,323			12,024
33-1	33-2	33-3	33. Real Estate	-	-	8,105	8,105			107

34-1	34-2	34-3	34. Rent - Facility & Grounds	-	-	-	0	
35-1	35-2	35-3	35. Rent - Equipment & Vehicles	-	-	5,017	5,017	455
36-1	36-2	36-3	36. Other (specify):*	-	-	-	0	
37-1	37-2	37-3	37. Total Ownership	-	-	-	0	21,785
				-	-	-	0	
38-1	38-2	38-3	38. Medically Necessary T	-	-	-	0	
39-1	39-2	39-3	39. Ancillary Service Cent	-	-	-	0	
40-1	40-2	40-3	40. Barber and Beauty Shop	-	-	-	0	
41-1	41-2	41-3	41. Coffee and Gift Shops	-	-	-	0	
42-1	42-2	42-3		42	-	73,235	73,235	
43-1	43-2	43-3	43. Other (specify):*	-	25	31,582	31,607	-31,607
44-1	44-2	44-3	44. Total Special Cost Ce	-	-	-	0	-31,607
45-1	45-2	45-3	45. Grand Total	-	-	-	0	-29,015

		Operating	After Consolidation
	General Service Cost Center		
BS1	1. Cash on hand and in banks	6,289	6,289
BS2	2. Cash - Patient Deposits	-	0
BS3	3. Accounts & Notes Recievable	116,928	116,928
BS4	4. Supply Inventory	5,145	5,145
BS5	5. Short-Term Investments	-	0
BS6	6. Prepaid Insurance	11,509	11,509
BS7	7. Other Prepaid Expenses	-	0
BS8	8. Accounts Receivable-Owner/Related Party	-	0
BS9	9. Other (specify):	806	806
	10. Total current assets	-	0
	LONG TERM ASSETS	-	0
BS11	11. Long-Term Notes Receivable	-	0
BS12	12. Long-Term Investments	-	0
BS13	13. Land	40,255	29,250
BS14	14. Buildings, at Historical Cost	492,500	447,493
BS15	15. Leasehold Improvements, Historical Cost	111,436	119,587
BS16	16. Equipment, at Historical Cost	212,781	212,781
BS17	17. Accumulated Depreciation (book methods)	(455,402)	-435,871
BS18	18. Deferred Charges	-	0
BS19	19. Organization & Pre-Operating Costs	-	0
BS20	20. Accum Amort - Org/Pre-Op Costs	-	0
BS21	21. Restricted Funds	-	0
BS22	22. Other Long-Term Assets (specify):	-	0
BS23	23. other (specify):	-	30,912
BS24	24. Total Long-Term Assets	-	0
BS25	25. Total Assets	-	0
	CURRENT LIABILITIES	-	0
BS26	26. Accounts Payable	(101,113)	-101,113
BS27	27. Officer's Accounts Payable	-	0
BS28	28. Accounts Payable-Patients Deposits	(2,700)	-2,700
BS29	29. Short-Term Notes Payable	-	0
BS30	30. Accrued Salaries Payable	(37,182)	-37,182
BS31	31. Accrued Taxes Payable	(43,213)	-43,213
BS32	32. Accrued Real Estate Taxes	(7,980)	-7,980
BS33	33. Accrued Interest Payable	(2,797)	-2,797
BS34	34. Deferred Compensation	-	0
BS35	35. Federal and State Income Taxes	-	0
BS36	36. Other Current Liabilities (specify):	(2,061)	-2,061

BS37	37. Other Current Liabilities (specify):	(222,979)	-222,979
BS38	38. Total Current Liabilities	-	0
	LONG TERM LIABILITES	-	0
BS39	39.Long-Term Notes Payable	-	0
BS40	40.Mortgage Payable	(541,554)	-541,554
BS41	41.Bonds Payable	-	0
BS42	42.Deferred Compensation	-	0
BS43	43.Other Long-Term Liabilities (specify):	-	0
BS44	44.Other Long-Term Liabilities (specify):	(974)	-974
BS45	45.Total Long-Term Liabilities	-	0
BS46	46.Total Liabilities	-	0
BS47	47.Total Equity	367,238	417,724
BS48	48.Total Liabilities and Equity	-	0

		Balance per Medicaid Trial Balance
IS1	1. Gross Revenue - All levels of Care	1,145,661
IS2	2. Discounts and Allowances for all Levels	-
	Subtotal - Inpatient Care	-
IS4	4. Day Care	-
IS5	5. Other Care for Outpatients	-
IS6	6. Therapy	-
IS7	7. Oxygen	-
	Subtotal - Ancillary Revenue	-
IS9	9. Payments for Education	-
IS10	10. Other Governmental Grants	-
IS11	11. Nurses Aide Training Reimbursements	-
IS12	12. Gift and Coffee Shop	-
IS13	13. Barber and Beauty Care	-
IS14	14. Non-Patient Meals	5,757
IS15	15. Telephone, Television, and Radio	-
IS16	16. Rental of Facility Space	-
IS17	17. Sale of Drugs	-
IS18	18. Sale of Supplies to Non-Patients	-
IS19	19. Laboratory	-
IS20	20. Radiology and X-Ray	-
IS21	21. Other Medical Services	-
IS22	22. Laundry	-
	Subtotal - Other Operating Revenue	-
IS24	24. Contributions	-
IS25	25. Interest and Other Investments Income	4
	Subtotal - Non-Operating Revenue	-
is28	27. Other Revenue (specify):	(77)
is28A	28. Other Revenue (specify):	341
	Subtotal - Other Revenue	-
IS30	30. Total Revenue	-
IS31	31. General Services	-
IS32	32. Health Care	-
IS33	33. General Administration	-
IS34	34. Ownership	-

IS35	35. Special Cost Centers	-
IS35	35. Provider Participation Fee	-
IS37	37. Other	-
IS40	40. Total Expenses	-
IS41	41. Income Before Income Taxes	-
IS42	42. Income Taxes	-
IS43	43. Net Income or Loss for the Year	-

CR Line	Acct #	Desc	Amt	Grouping #	Grouping Desc
1-1	299900	B/S ADJUSTMENT	-	5011	Dietary - Salary/Wage
1-1	999900	P/L ADJUSTMENT	-	5011	Dietary - Salary/Wage
1-1	500010	Salaries - Supervisor (Dietary)	22,002	5011	Dietary - Salary/Wage
1-1	500100	Salaries - Other Dietary	69,439	5011	Dietary - Salary/Wage
1-2	500400	Dietary Supplies	3,325	5012	Dietary - Supplies
1-2	500500	Kitchen & Eating Utensils	1,514	5012	Dietary - Supplies
2-2	500300	Food - Other	68,894	5022	Food Purchase - Supplies
2-2	500340	Supplements	2,434	5022	Food Purchase - Supplies
3-1	600100	Salaries - Housekeeping	57,609	5031	Housekeeping - Salary/Wage
3-1	600150	Salaries - Housekeeping Supervisor	24,960	5031	Housekeeping - Salary/Wage
3-2	600300	Housekeeping Supplies	16,217	5032	Housekeeping - Supplies
4-2	550400	Laundry Supplies	144	5042	Laundry - Supplies
4-2	550500	Linen & Bedding	2,834	5042	Laundry - Supplies
5-3	650800	Electricity	17,177	5053	Heat and Other Utilities - Other
5-3	650900	Gas	11,827	5053	Heat and Other Utilities - Other
5-3	651000	Water & Sewer	2,166	5053	Heat and Other Utilities - Other
6-1	650100	Salaries - Maintenance	15,439	5061	Maintenance - Salary/Wage
6-2	650400	Maintenance Supplies	8,477	5062	Maintenance - Supplies
6-3	401215	Medical Waste	2,850	5063	Maintenance - Other
6-3	650500	Repairs & Maintenance	9,677	5063	Maintenance - Other
6-3	650600	Maintenance Expense	5,890	5063	Maintenance - Other
6-3	651110	Garbage	7,588	5063	Maintenance - Other
6-3	651120	Pest Control	745	5063	Maintenance - Other
6-3	651130	Snow Removal	1,365	5063	Maintenance - Other
7-3	650200	Fringe Benefit Alloc.	-	5073	Other (specify):* - Other
9-3	402100	Consultant - Medical Director	3,600	5093	Medical Director - Other
10-1	400201	DON Payroll Reimbursement	68,174	5101	Nursing & Medical Records - Salary
10-1	400300	Salaries - RN	16,982	5101	Nursing & Medical Records - Salary
10-1	400400	Salaries - LPN	179,810	5101	Nursing & Medical Records - Salary
10-1	400500	Salaries - Aides	144,913	5101	Nursing & Medical Records - Salary
10-2	401175	Non-covered Public Aid Meds	3,320	5102	Nursing and Medical Records - Sup
10-2	401190	IV - Medicaid	13	5102	Nursing and Medical Records - Sup
10-2	401200	Medical Supplies	75	5102	Nursing and Medical Records - Sup
10-2	401300	Nursing Supplies - General	16,659	5102	Nursing and Medical Records - Sup
10-2	401350	Oxygen	-	5102	Nursing and Medical Records - Sup
10-2	402800	Diapers	9,323	5102	Nursing and Medical Records - Sup
10-3	402400	Consultant - Pharmacy	1,907	5103	Nursing and Medical Records - Oth
10-3	406000	Misc - Part A Procedures	-	5103	Nursing and Medical Records - Oth
11-1	411000	Salaries - Activity Director	32,491	5111	Activities - Salary/Wage
11-2	414000	Activity Supplies	128	5112	Activities - Supplies

11-3	408600 Transportation - Non-Medicare	-	5113 Activities - Other
11-3	500410 Special Events - Activities	635	5113 Activities - Other
17-1	700300 Salaries - Administrator	-	5171 Administrative - Salary/Wage
17-3	700600 Management Fee Expense	16,400	5173 Administrative - Other
17-3	700601 Management Fee Expense (Tier 1)	57,600	5173 Administrative - Other
19-3	701700 Computer Services	2,391	5193 Professional Services
19-3	702900 Professional Fees - Legal	(25)	5193 Professional Services
19-3	703050 Professional Fees - Other	762	5193 Professional Services
20-3	700900 Advertising - Help Wanted	26	5203 Fees, Subscriptions & Promotions
20-3	701900 Dues & Subscriptions	215	5203 Fees, Subscriptions & Promotions
20-3	702400 Licenses & Permits	4,307	5203 Fees, Subscriptions & Promotions
20-3	702550 Background Checks	85	5203 Fees, Subscriptions & Promotions
21-2	701060 Copy Machine Expense	306	5212 Clerical & General Office - Supplies
21-2	701750 Computer Supplies	1,421	5212 Clerical & General Office - Supplies
21-2	702500 Office Supplies	1,027	5212 Clerical & General Office - Supplies
21-2	702600 Postage	261	5212 Clerical & General Office - Supplies
21-3	650300 Casual Labor	24	5213 Clerical & General Office - Other
21-3	700800 Administrative Expense	(5)	5213 Clerical & General Office - Other
21-3	701650 Minor Equipment	3,270	5213 Clerical & General Office - Other
21-3	702700 Printing Expense	-	5213 Clerical & General Office - Other
21-3	703500 Telephone	2,782	5213 Clerical & General Office - Other
22-3	750100 FICA Tax - Employer Share	42,180	5223 Employee Benefits & Payroll Taxes
22-3	750200 Federal Unemployment Tax Exp	1,755	5223 Employee Benefits & Payroll Taxes
22-3	750400 State Unemployment Tax Exp - IL	25,399	5223 Employee Benefits & Payroll Taxes
22-3	750450 Vision/Dental Insurance Expense	-	5223 Employee Benefits & Payroll Taxes
22-3	750475 Vision/Dental Insurance Withholdir	(3,239)	5223 Employee Benefits & Payroll Taxes
22-3	750500 Health Insurance Expense	8,550	5223 Employee Benefits & Payroll Taxes
22-3	750575 Pre-Tax (Health Ins.)	(9,037)	5223 Employee Benefits & Payroll Taxes
22-3	750600 Life Insurance	(44)	5223 Employee Benefits & Payroll Taxes
22-3	750800 Workman's Compensation	14,904	5223 Employee Benefits & Payroll Taxes
22-3	751200 Employee Relations	3,287	5223 Employee Benefits & Payroll Taxes
22-3	751400 401-K Matching	850	5223 Employee Benefits & Payroll Taxes
23-3	703700 Training & Education	-	5233 Inservice Training & Education
24-3	703600 Seminar	-	5243 Travel and Seminar
25-3	701100 Auto - Gas	641	5253 Other Admin. Staff Trans - Other
25-3	701110 Auto Repairs	113	5253 Other Admin. Staff Trans - Other
25-3	703800 Travel - Mileage	320	5253 Other Admin. Staff Trans - Other
25-3	703850 Travel	-	5253 Other Admin. Staff Trans - Other
26-3	700570 Insurance - Liability	8,555	5263 Insurance-Prop.Liab.Malpractice - O
26-3	800600 Insurance - P/C (Liability)	1,992	5263 Insurance-Prop.Liab.Malpractice - O
26-3	800700 Insurance - Auto	1,209	5263 Insurance-Prop.Liab.Malpractice - O

27-3	423000 Fringe Benefit Alloc.	-	5273 Other (specify): - Other
30-3	800100 Depreciation Expense	31,582	5303 Depreciation
32-3	801000 Interest - Mortgages	36,323	5323 Interest
33-3	801200 Taxes - Real Estate	8,105	5333 Real Estate Taxes
35-3	404500 Equipment Rental - Nursing	3,472	5353 Rent - Equipment & Vehicles
35-3	800400 Rent - Equipment	1,545	5353 Rent - Equipment & Vehicles
42-3	700550 Provider Assessment	16,974	5423 Provider Participation Fee
42-3	700551 Provider Assessment - Occupied E	56,261	5423 Provider Participation Fee
43-2	701050 Marketing Supplies	25	5432 Other (specify):* -Supply
43-3	424500 Resident Flower	37	5433 Other (specify):* - Other
43-3	500550 Sales Tax	48	5433 Other (specify):* - Other
43-3	651100 Cable TV	7,688	5433 Other (specify):* - Other
43-3	700500 Special Events	7	5433 Other (specify):* - Other
43-3	701000 Advertising - Promotion	1,032	5433 Other (specify):* - Other
43-3	701150 Bad Debt - Allowance	12,000	5433 Other (specify):* - Other
43-3	701800 Contributions	850	5433 Other (specify):* - Other
43-3	702000 Fines And Penalties	9,920	5433 Other (specify):* - Other
BS1	110300 Imprest Fund - Petty Cash	500	15011 Cash on Hand and in Banks
BS1	110600 Cash In Bank - General Account	5,789	15011 Cash on Hand and in Banks
BS3	112000 A/R - Private Residents	(1,053)	15031 Accounts and Notes Receivable - P
BS3	112500 A/R - Medicaid Residents - State	179,212	15031 Accounts and Notes Receivable - P
BS3	112850 Resident Refunds	(13,305)	15031 Accounts and Notes Receivable - P
BS3	112900 A/R - Meals on Wheels	74	15031 Accounts and Notes Receivable - P
BS3	114000 Allowance for bad debts	(48,000)	15031 Accounts and Notes Receivable - P
BS4	111801 Inv - Food	3,030	15041 Supply Inventory
BS4	111802 Inv - Nursing Supplies	1,392	15041 Supply Inventory
BS4	111803 Inv - Laundry Supplies	162	15041 Supply Inventory
BS4	111804 Inv - Housekeeping Supplies	561	15041 Supply Inventory
BS6	117200 Prepaid Insurance	11,509	15061 Prepaid Insurance
BS44	111870 Due to Due From	(974)	15081 Accounts Receivable (owners or re
BS9	116100 Employee Advances	-	15091 Other (specify):
BS9	117300 Security Deposit	806	15091 Other (specify):
BS13	121000 Land & Improvements	40,255	15131 Land
BS14	122000 Buildings	492,500	15141 Buildings, at Historical Cost
BS15	122100 Building Improvements	111,436	15151 Leasehold Improvements, Historica
BS16	123000 Furniture, Fixtures, & Equipment	212,781	15161 Equipment, at Historical Cost
BS17	131000 A/D - Land Improvements	(2,493)	15171 Accumulated Depreciation (book m
BS17	132000 A/D - Buildings	(215,879)	15171 Accumulated Depreciation (book m
BS17	132100 A/D - Building Improvements	(32,446)	15171 Accumulated Depreciation (book m
BS17	133000 A/D - Furniture, Fixtures & Equipm	(204,584)	15171 Accumulated Depreciation (book m
BS9	126555 Other Assets	-	15231 Other (specify):

BS26	240200 A/P - Trade	(58,972)	15261 Accounts Payable
BS26	240205 A/P - Insurance	(9,555)	15261 Accounts Payable
BS26	240350 Assessments	(8,556)	15261 Accounts Payable
BS26	240351 Assessments - Occupied Bed	(22,307)	15261 Accounts Payable
BS26	242600 Accrued Expenses - Other	(1,723)	15261 Accounts Payable
BS28	240500 Security Deposit - Residents	(2,700)	15281 Accounts Payable - Patient Deposit
BS30	240600 Accrued Salaries & Wages	(17,657)	15301 Accrued Salaries Payable
BS30	240601 Accrued Salaries Due PHCM	(3,441)	15301 Accrued Salaries Payable
BS30	240650 Accrued Vacation	(16,084)	15301 Accrued Salaries Payable
BS31	240700 FICA Withholding	(17,657)	15311 Accrued Taxes Payable
BS31	240800 Federal Withholding	(10,105)	15311 Accrued Taxes Payable
BS31	240900 State Withholding - IL	(5,455)	15311 Accrued Taxes Payable
BS31	241400 State Unemployment - IL	(9,996)	15311 Accrued Taxes Payable
BS32	242401 Accrued Real Estate Taxes	(7,980)	15321 Accrued Real Estate Taxes
BS33	242100 Accrued Interest	(2,797)	15331 Accrued Interest Payable
BS36	241000 Wage Garnishment	(366)	15361 Other Current Liabilities (specify):
BS36	241050 Uniforms Withholding	(1,076)	15361 Other Current Liabilities (specify):
BS36	241075 401-K Withholding	(619)	15361 Other Current Liabilities (specify):
BS36	241170 Life Insurance Withholding	-	15361 Other Current Liabilities (specify):
BS36	242300 Accrued Insurance - Workers Com	-	15361 Other Current Liabilities (specify):
BS37	242550 Accrued Management Fees	(222,979)	15371 Other Current Liabilities (specify):
BS40	255550 Mortgage Payable - Bank of Ameri	(541,554)	15401 Mortgage Payable
BS47	297000 Retained Earnings (Deficit)	367,238	15471 Total Equity
IS1	380400 Private Revenue	(255,090)	17011 Gross Revenue - All Levels of Care
IS1	380425 Private Revenue - Meadows	(33,852)	17011 Gross Revenue - All Levels of Care
IS1	380800 Medicaid - Regular Revenue	(856,719)	17011 Gross Revenue - All Levels of Care
IS14	390100 Meal Income	(5,757)	17141 Non - Patient Meals
IS25	395200 Interest Income	(4)	17251 Interest and Other Investment Inco
IS28	380600 Meals On Wheels Revenue	95	17281 Other Revenue (specify):
IS28A	383700 Transportation Revenue	(341)	17281 Other Revenue (specify):
IS28	395400 Miscellaneous Income	(18)	17281 Other Revenue (specify):