



Facility Name & ID Number The Tillers Nsg & Rehab Ctr

# 0018002 Report Period Beginning: 01/01/14 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	90	Skilled (SNF)	90	32,850	1
2		Skilled Pediatric (SNF/PED)			2
3	16	Intermediate (ICF)	16	5,840	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	106	TOTALS	106	38,690	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,046	7,094	24,440	32,580	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	1,046	7,094	24,440	32,580	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.21%

D. How many bed-hold days during this year were paid by the Department?

0 (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)

N/A

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 08/01/72

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

YES  Date \_\_\_\_\_ NO

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

YES  NO  If YES, enter number of beds certified 90 and days of care provided 17,469

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

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

\* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr # 0018002 Report Period Beginning: 01/01/14 Ending: 12/31/14

**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	501,100	31,731	18,659	551,490		551,490		551,490		1
2	Food Purchase		284,003		284,003		284,003	(28,579)	255,424		2
3	Housekeeping	243,893	39,185	1,579	284,657		284,657		284,657		3
4	Laundry		6,070		6,070		6,070		6,070		4
5	Heat and Other Utilities			137,524	137,524		137,524	(2,418)	135,106		5
6	Maintenance	149,126	66,963	179,591	395,680		395,680	8,816	404,496		6
7	Other (specify):* <a href="#">See Supplemental</a>										7
8	<b>TOTAL General Services</b>	894,119	427,952	337,353	1,659,424		1,659,424	(22,181)	1,637,243		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			28,800	28,800		28,800		28,800		9
10	Nursing and Medical Records	4,314,882	310,968	189,623	4,815,473		4,815,473		4,815,473		10
10a	Therapy	27,880			27,880		27,880		27,880		10a
11	Activities	79,211	17,470	2,066	98,747		98,747		98,747		11
12	Social Services	95,311		3,987	99,298		99,298		99,298		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <a href="#">See Supplemental</a>										15
16	<b>TOTAL Health Care and Programs</b>	4,517,284	328,438	224,476	5,070,198		5,070,198		5,070,198		16
	<b>C. General Administration</b>										
17	Administrative	330,216			330,216		330,216	11,000	341,216		17
18	Directors Fees										18
19	Professional Services			266,089	266,089		266,089	(52,163)	213,926		19
20	Dues, Fees, Subscriptions & Promotions			82,779	82,779		82,779	(32,281)	50,498		20
21	Clerical & General Office Expenses	400,625	59,619	522,153	982,397		982,397	(466,049)	516,348		21
22	Employee Benefits & Payroll Taxes			882,838	882,838		882,838	10,163	893,001		22
23	Inservice Training & Education										23
24	Travel and Seminar			13,966	13,966		13,966		13,966		24
25	Other Admin. Staff Transportation			24,670	24,670		24,670	(21,081)	3,589		25
26	Insurance-Prop.Liab.Malpractice			92,287	92,287		92,287		92,287		26
27	Other (specify):* <a href="#">See Supplemental</a>										27
28	<b>TOTAL General Administration</b>	730,841	59,619	1,884,782	2,675,242		2,675,242	(550,411)	2,124,831		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	6,142,244	816,009	2,446,611	9,404,864		9,404,864	(572,592)	8,832,272		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

**The Tillers Nsg & Rehab Ctr  
Medicaid Cost Report  
01/01/14 - 12/31/14**

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**Page 3 Other Staff Administration Travel**

Employee	Department	Total	Non-Allowable Amount
Ranae Flud	Dietary	1,477	
Karen Brawner	Dietary	956	
Dennis Snyder	Maintenance	168	
Randy Scott	Maintenance	222	
Alberto Covamubias	Maintenance	151	
Julie Dean	Activities	192	
Sara Clymer	Office	423	
Non-Allowable	Marketing / Out of State	21,081	21,081
Sub-Total		24,670	21,081

Facility Name & ID Number      The Tillers Nsg & Rehab Ctr

#0018002

Report Period Beginning:

01/01/14

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			210,441	210,441		210,441	178,770	389,211			30
31	Amortization of Pre-Op. & Org.			792	792		792		792			31
32	Interest			83,645	83,645		83,645	29,923	113,568			32
33	Real Estate Taxes			123,597	123,597		123,597		123,597			33
34	Rent-Facility & Grounds			510,071	510,071		510,071	(504,071)	6,000			34
35	Rent-Equipment & Vehicles			32,563	32,563		32,563		32,563			35
36	Other (specify):* <a href="#">See Supplemental</a>											36
37	<b>TOTAL Ownership</b>			961,109	961,109		961,109	(295,378)	665,731			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		887,378	3,332,431	4,219,809		4,219,809	(295,390)	3,924,419			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			143,511	143,511		143,511		143,511			42
43	Other (specify):* <a href="#">See Supplemental</a>	108,648	16,709	32,668	158,025		158,025	(158,025)				43
44	<b>TOTAL Special Cost Centers</b>	108,648	904,087	3,508,610	4,521,345		4,521,345	(453,415)	4,067,930			44
	<b>GRAND TOTAL COST</b>											
45	(sum of lines 29, 37 & 44)	6,250,892	1,720,096	6,916,330	14,887,318		14,887,318	(1,321,385)	13,565,933			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

The Tillers Nsg & Rehab Ctr  
Medicaid Cost Report  
01/01/14 - 12/31/14

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Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
<b>Line 36 Detailed</b>			
Total	-	-	-
<b>Line 43 Detailed</b>			
Marketing and Business Development	108,648	16,709	32,668
Total	108,648	16,709	32,668

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(28,579)	02		4
5	Telephone, TV & Radio in Resident Rooms	(2,418)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	135,891	30		9
10	Interest and Other Investment Income	(31,481)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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				18
19	Entertainment				19
20	Contributions	(975)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(423,930)	21		24
25	Fund Raising, Advertising and Promotional	(19,329)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(9,335)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(11,977)	20		28
29	Other-Attach Schedule See Supplemental	(266,960)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (659,093)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(662,292)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (662,292)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,321,385)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

The Tillers Nsg & Rehab Ctr

ID# 0018002

Report Period Beginning: 01/01/14

Ending: 12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Repairs and Maintenance < \$2,500	\$ 8,816	6	1
2	Legal - Collections	(23,928)	19	2
3	Legal - Retainers	(900)	19	3
4	Bank Charges	(5,100)	21	4
5	Sales Tax	(1,511)	21	5
6	Life Insurance - CSV Adjustment	10,163	22	6
7	Marketing and Other Non-Allowable Expenses	(158,025)	43	7
8	Other Income	(26,493)	21	8
9	Legal - Other	(27,335)	19	9
10	Non-Allowable Travel	(21,081)	25	10
11				11
12				12
13				13
14				14
15				15
16	Tillers Real Estate, LLC			16
17	Administration	(1,940)	17	17
18	Professional Fees	(6,388)	19	18
19	Replacement Tax	(5,741)	21	19
20	Life Insurance	(6,681)	22	20
21	Amortization	(816)	31	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>	(266,960)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Tillers Nsg & Rehab Ctr# 0018002

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(28,579)	0	0	0	0	0	0	0	0	0	0	(28,579)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,418)	0	0	0	0	0	0	0	0	0	0	(2,418)	5
6	Maintenance	8,816	0	0	0	0	0	0	0	0	0	0	8,816	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(22,181)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(22,181)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(1,940)	1,940	11,000	0	0	0	0	0	0	0	0	11,000	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(58,551)	6,388	0	0	0	0	0	0	0	0	0	(52,163)	19
20	Fees, Subscriptions & Promotions	(32,281)	0	0	0	0	0	0	0	0	0	0	(32,281)	20
21	Clerical & General Office Expenses	(472,110)	6,061	0	0	0	0	0	0	0	0	0	(466,049)	21
22	Employee Benefits & Payroll Taxes	3,482	6,681	0	0	0	0	0	0	0	0	0	10,163	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(21,081)	0	0	0	0	0	0	0	0	0	0	(21,081)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(582,481)</b>	<b>21,070</b>	<b>11,000</b>	<b>0</b>	<b>(550,411)</b>	<b>28</b>							
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(604,662)</b>	<b>21,070</b>	<b>11,000</b>	<b>0</b>	<b>(572,592)</b>	<b>29</b>							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Tillers Nsg & Rehab Ctr # 0018002 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	135,891	42,879	0	0	0	0	0	0	0	0	0	178,770	30
31	Amortization of Pre-Op. & Org.	(816)	816	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(31,481)	61,411	(7)	0	0	0	0	0	0	0	0	29,923	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(504,871)	800	0	0	0	0	0	0	0	0	(504,071)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>103,594</b>	<b>(399,765)</b>	<b>793</b>	<b>0</b>	<b>(295,378)</b>	<b>37</b>							
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	(295,390)	0	0	0	0	0	0	0	0	(295,390)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(158,025)	0	0	0	0	0	0	0	0	0	0	(158,025)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(158,025)</b>	<b>0</b>	<b>(295,390)</b>	<b>0</b>	<b>(453,415)</b>	<b>44</b>							
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(659,093)</b>	<b>(378,695)</b>	<b>(283,597)</b>	<b>0</b>	<b>(1,321,385)</b>	<b>45</b>							

**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
Robert Saxon	33.34%			Tillers Real Estate	Oswego, Illinois	Building Co.
Sally Saxon	22.22%			Legacy Rehab	Oswego, Illinois	Therapy Co.
Karla Stone	22.22%			Legacy Rehab Plus	Oswego, Illinois	Cont. Ther. Co
Kathryn Rivero	22.22%					

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 504,871	Tillers Real Estate, LLC	100.00%	\$	\$ (504,871)	1
2	V	32 Interest Income	22	Tillers Real Estate, LLC	100.00%		(22)	2
3	V	17 Administration		Tillers Real Estate, LLC	100.00%	1,940	1,940	3
4	V	19 Professional Fees		Tillers Real Estate, LLC	100.00%	6,388	6,388	4
5	V	21 Office		Tillers Real Estate, LLC	100.00%	320	320	5
6	V	21 Bank Fees		Tillers Real Estate, LLC	100.00%			6
7	V	21 Replacement Tax		Tillers Real Estate, LLC	100.00%	5,741	5,741	7
8	V	22 Life Insurance		Tillers Real Estate, LLC	100.00%	6,681	6,681	8
9	V	30 Depreciation		Tillers Real Estate, LLC	100.00%	42,879	42,879	9
10	V	31 Amortization		Tillers Real Estate, LLC	100.00%	816	816	10
11	V	32 Interest		Tillers Real Estate, LLC	100.00%	61,433	61,433	11
12	V							12
13	V							13
14	Total		\$ 504,893			\$ 126,198	\$ * (378,695)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Administration	\$	Legacy Rehab, LLC	100.00%	\$ 11,000	\$ 11,000	15
16	V	32 Interest Income	7	Legacy Rehab, LLC	100.00%		(7)	16
17	V	34 Rent		Legacy Rehab, LLC	100.00%	800	800	17
18	V	39 Therapy Services	3,078,952	Legacy Rehab, LLC	100.00%	2,783,562	(295,390)	18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 3,078,959			\$ 2,795,362	\$ * (283,597)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

The Tillers Nsg &amp; Rehab Ctr

# 0018002

Report Period Beginning:

01/01/14

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	Robert Saxon	Shareholder	Administrator	33.34%	0	40	100.00%	Salary	\$ 199,193	17 - 01	1
2											2
3	Brett Saxon	Relative	Asst. Admin	0.00%	0	40	100.00%	Salary	131,023	17 - 01	3
4								Storage	5,200	34 - 03	4
5								Mgmt. Fee	1,940	17 - 08	5
6								Prof. Fee	6,388	19 - 08	6
7								Mgmt. Fee	11,000	17 - 08	7
8								Storage	800	34 - 08	8
9											9
10	Brooke Saxon - Spencer	Relative	Administration	0.00%	0	40	100.00%	Salary	92,517	21 - 01	10
11											11
12											12
13								TOTAL	\$ 448,061		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

# 0018002

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Tillers Real Estate, LLC

Street Address

4390 Route 71

City / State / Zip Code

Oswego, Illinois 60543

Phone Number

( 630) 554 - 1001

Fax Number

( 630) 554 - 1668

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

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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

# 0018002

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Legacy Rehab, LLC

Street Address

4390 Route 71

City / State / Zip Code

Oswego, Illinois 60543

Phone Number

( 630) 554 - 1001

Fax Number

( 630) 554 - 1668

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

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
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The Tillers Nsg & Rehab Ctr

# 0018002

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	Castle Bank		X	Room Renovations	\$9,174.88		\$ 1,466,000	\$ 1,321,701		4.25%	\$ 58,364	1								
2	Castle Bank - Tillers RE		X	Therapy Addition	\$9,125.88		1,530,000	1,399,431		4.25%	61,433	2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Castle Bank		X	Line of Credit				450,000		4.00%	25,281	6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>				\$18,300.76		\$ 2,996,000	\$ 3,171,132			\$ 145,078	9								
<b>B. Non-Facility Related*</b>																				
10												10								
11	Interest Income		X								(31,481)	11								
12	Interest Income - Tillers RE		X								(22)	12								
13	Interest Income - Legacy		X								(7)	13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (31,510)	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 2,996,000	\$ 3,171,132			\$ 113,568	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 Line # N/A

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

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

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

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2013 report.		\$	<b>114,634</b>	<b>1</b>
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.)		\$	<b>117,355</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>2,721</b>	<b>3</b>
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>120,876</b>	<b>4</b>
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>		\$		<b>5</b>
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 \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>123,597</b>	<b>7</b>
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2009	<b>75,918</b>	<b>8</b>	
	2010	<b>94,234</b>	<b>9</b>	
	2011	<b>100,484</b>	<b>10</b>	
	2012	<b>111,295</b>	<b>11</b>	
	2013	<b>117,355</b>	<b>12</b>	
<b>Real Estate Tax Accrual = \$117,355 * 1.03 = \$120,876</b>				

<b>FOR BHF USE ONLY</b>			
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2013	\$	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**NOTES:**

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

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number The Tillers Nsg & Rehab Ctr

# 0018002

Report Period Beginning:

01/01/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 39,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

Empty lines for listing other business entities.

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

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

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

XI. OWNERSHIP COSTS:

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column for row numbers. Rows include Facility, Tillers Real Estate, and TOTALS.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

# 0018002

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	106		1972	1972	\$ 1,157,892	\$	40	\$	\$	\$ 1,157,892	4
5			1981	1981	134,813		20			134,813	5
6			1985	1985	177,791		20			177,791	6
7			1986	1986	613,142		20			613,142	7
8			1987	1987	22,646		20			22,646	8
	<b>Improvement Type**</b>										
9	Various		1981		4,707		20			4,707	9
10	Various		1982		19,113		20			19,113	10
11	Various		1983		6,133		20			6,133	11
12	Various		1984		5,223		20			5,223	12
13	Various		1985		21,935		20			21,935	13
14	Various		1986		87,912		20			87,912	14
15	Various		1987		11,128		20			11,128	15
16	Various		1988		8,744		20			8,744	16
17	Various		1989		17,312		20			17,312	17
18	Various		1990		113,441		20			113,441	18
19	Various		1991		34,778		20			34,778	19
20	Various		1992		11,969		20			11,969	20
21	Various		1993		14,346		20			14,346	21
22	Various		1995		32,441		20	1,622	1,622	31,630	22
23	Various		1996		21,503		20	1,075	1,075	19,890	23
24	Various		1997		3,235		20	162	162	2,831	24
25	Various		1998		69,777		20	3,489	3,489	57,566	25
26	Various		1999		158,719		20	7,936	7,936	123,007	26
27	Various		2000		67,355		20	3,368	3,368	48,832	27
28	Various		2001		45,387		20	2,269	2,269	30,636	28
29	Various		2002		56,267		20	2,813	2,813	35,167	29
30	Various		2003		34,778		20	1,739	1,739	19,997	30
31	Various		2004		147,448		20	7,372	7,372	77,410	31
32	Various		2005		182,814		20	9,141	9,141	86,837	32
33	Various		2006		168,259		20	8,413	8,413	71,510	33
34	Various		2007		171,836		20	8,592	8,592	64,439	34
35	Various		2008		1,538,151		20	76,908	76,908	499,899	35
36	Various		2009		1,539,298		20	76,965	76,965	423,307	36

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

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

See Page 12A, Line 70 for total  
SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nsg & Rehab Ctr# 0018002

Report Period Beginning:

01/01/14

Ending:

12/31/14**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Various	2010	\$ 239,572	\$	20	\$ 11,979	\$ 11,979	\$ 53,904	37
38	Signs	2011	3,830		20	192	192	670	38
39	Air Conditioner	2011	21,050		20	1,052	1,052	3,684	39
40	Parking Lot Asphalt	2011	40,814		20	2,041	2,041	7,142	40
41	Dishwasher Construction	2011	17,239		20	862	862	3,017	41
42	Light Pole	2011	7,447		20	372	372	1,303	42
43	Tim Greve Builders - Offices / Front Lounge - Walls, Drywall, Tri	2012	5,197		20	260	260	650	43
44	Alarm Detection Systems - Fire Alarm Permit Change	2012	63		20	3	3	8	44
45	Anderson Plumbing - Grease Removal System - 50% Down Payme	2012	31,631		20	1,582	1,582	3,954	45
46	Home Depot - Windows and Screens - Break Room	2012	1,190		20	60	60	149	46
47	Village of Oswego - Permit - Grease Removal System	2012	838		20	42	42	105	47
48	Anderson Plumbing - Grease Removal System	2012	4,306		20	215	215	538	48
49	Anderson Plumbing - Grease Removal System - Remainder	2012	36,146		20	1,807	1,807	4,518	49
50	Beery Heating and Cooling - Electrical	2012	6,645		20	332	332	831	50
51	Village of Oswego - Permit - Grease Removal System	2012	16		20	1	1	2	51
52	The Electric Company - Electrical Work - Hydraulic Lift on Dum	2012	2,845		20	142	142	356	52
53	Painting Spaces - Staff Bathrooms - Drywall, Patch, and Paint	2012	803		20	40	40	100	53
54	Anderson Plumbing - Staff Bathrooms - Install Drains, Sinks, Fau	2012	1,386		20	69	69	173	54
55	The Electric Company - Staff Bathrooms - Install Lights	2012	780		20	39	39	98	55
56	Home Depot - Staff Bathrooms - Tile, Grout, Cabinents, Facuts	2012	1,857		20	93	93	232	56
57	Beery Heating and Cooling - AC Units - RTU 2 & 4 Repalcement	2012	8,200		20	410	410	1,025	57
58	Medline Industries - AC Units - RTU 2 & 4 Repalcement	2012	4,100		20	205	205	513	58
59	Beery Heating and Cooling - AC Units - RTU 2 & 4 Repalcement	2012	4,100		20	205	205	513	59
60	Olsson Roofing - Roofing / Flashing	2012	400		20	20	20	50	60
61	Berry Heating and Cooling - HVAC and Installation	2013	15,070		20	754	754	1,130	61
62	Flortech - Flooring / Carpeting in Common Areas	2013	8,710		20	436	436	653	62
63	RF Technologies - Code Alert System	2013	10,160		20	508	508	762	63
64	Parking Lot and Light Pole - Asphalt, Sewer and Storm, Trench	2013	89,376		20	4,469	4,469	6,703	64
65	Driveway - Drainage Pipe Installation and Brick Repair	2014	18,683		20	934	934	467	65
66	Flooring - Lobby Area	2014	21,020		20	1,051	1,051	526	66
67	Door Handles and Locks - Exterior Doors	2014	3,260		20	163	163	82	67
68									68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 7,307,025	\$		\$ 242,200	\$ 242,200	\$ 4,149,839	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ <b>7,307,025</b>	\$		\$ <b>242,200</b>	\$ <b>242,200</b>	\$ <b>4,149,839</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30	<b>Depreciation Expense - Tillers Nursing &amp; Rehabilitation Center</b>			<b>210,441</b>			<b>(210,441)</b>		30
31	<b>Depreciation Expense - Tillers Real Estate, LLC</b>			<b>42,879</b>			<b>(42,879)</b>		31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>7,307,025</b>	\$ <b>253,320</b>		\$ <b>242,200</b>	\$ <b>(11,120)</b>	\$ <b>4,149,839</b>	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*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	\$ 2,550,169	\$	\$ 144,091	\$ 144,091	10	\$ 1,189,861	71
72	Current Year Purchases	58,402		2,920	2,920	10	2,920	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,608,571	\$	\$ 147,011	\$ 147,011		\$ 1,192,781	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	Dodge Van	1989	\$ 18,762	\$	\$	\$	5	\$ 18,762	76
77	Facility	Dodge Truck	1998	20,000				5	20,000	77
78										78
79										79
80	TOTALS			\$ 38,762	\$	\$	\$		\$ 38,762	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)	\$ 10,123,564	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 253,320	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 389,211	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 135,891	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,381,382	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**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?  YES  NO  
 If NO, see instructions.

		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	Offsite							5
6	Storage				6,000			6
7	TOTAL				\$ 6,000			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.	<u>/2015</u>	\$ _____
13.	<u>/2016</u>	\$ _____
14.	<u>/2017</u>	\$ _____

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: \$ 32,563 Description: Copiers / Printers

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

<p><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>
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**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	1,137,397	\$		\$	1,137,397	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				301,646				301,646	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				1,639,908				1,639,908	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					849,989			849,989	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <a href="#">See Supplemental</a>	39 - 02						37,389			37,389	12
13	Other (specify): <a href="#">See Supplemental</a>	39 - 03					253,480				253,480	13
14	TOTAL			\$		\$	3,332,431	\$	887,378	\$	4,219,809	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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Page 16 Supplemental Schedule

Description	Supplies	Other
Medical Supplies	32,610	
Therapy and Rehab Supplies	957	
Prosthetics and Orthotics	3,822	
Laboratory		81,314
Wheelchairs and Walkers		4,289
Ventilation Therapy		8,992
Wound Vac		17,880
Radiology		88,914
Low Pressure Mattresses		6,388
Ambulance		8,243
Other		37,459
Total	<u>37,389</u>	<u>253,480</u>

Facility Name &amp; ID Number      The Tillers Nsg &amp; Rehab Ctr

#      0018002

Report Period Beginning:      01/01/14

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	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$	\$ 45,405	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	3,134,513	3,134,513	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	80,904	80,904	6
7	Other Prepaid Expenses		250	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <a href="#">See Supplemental Schedule</a>	164,721	164,721	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,380,138	\$ 3,425,793	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	71,276	169,206	13
14	Buildings, at Historical Cost	1,020,122	3,497,849	14
15	Leasehold Improvements, at Historical Cost	3,283,209	3,319,036	15
16	Equipment, at Historical Cost	2,761,650	2,828,567	16
17	Accumulated Depreciation (book methods)	(5,030,354)	(6,339,048)	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): <a href="#">See Supplemental Schedule</a>	1,749	3,483	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,107,652	\$ 3,479,093	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,487,790	\$ 6,904,886	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 760,546	\$ 681,054	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	450,000	450,000	29
30	Accrued Salaries Payable	280,252	280,252	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	120,876	120,876	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<a href="#">See Supplemental Schedule</a>			36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,611,674	\$ 1,532,182	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,321,701	2,721,132	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<a href="#">See Supplemental Schedule</a>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,321,701	\$ 2,721,132	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,933,375	\$ 4,253,314	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,554,415	\$ 2,651,572	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,487,790	\$ 6,904,886	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**The Tillers Nsg & Rehab Ctr  
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**Page 17 Supplemental Schedule**

Description	Operating	After Consolidation
<b>Line 9 - Other Current Assets</b>		
Life Insurance - Cash Surrender Value	130,884	130,884
Investments	33,837	33,837
Total	164,721	164,721
<b>Line 23 - Other Long Term Assets</b>		
Loan Fees (Net of Amortization)	1,749	1,749
Loan Fees (Net of Amortization) - Tillers RE		1,734
Total	1,749	3,483
<b>Line 36 - Other Current Liabilities</b>		
Total	-	-
<b>Line 43 - Other Long Term Liabilities</b>		
Total	-	-

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,596,114</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Year Expenses - Posted After Cost Report Filed</b>	(1,931)	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,594,183</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	98,305	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(138,073)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (39,768)	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>2,554,415</b>	<b>24</b> *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

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

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 14,752,204	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 14,752,204	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	66,858	6
7	Oxygen	292	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 67,150	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	4,125	13
14	Non-Patient Meals	28,579	14
15	Telephone, Television and Radio	7,569	15
16	Rental of Facility Space		16
17	Sale of Drugs	316	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	54,813	21
22	Laundry	12,893	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 108,295	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	31,481	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 31,481	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	26,493	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 26,493	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 14,985,623	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,659,424	31
32	Health Care	5,070,198	32
33	General Administration	2,675,242	33
<b>B. Capital Expense</b>			
34	Ownership	961,109	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	4,377,834	35
36	Provider Participation Fee	143,511	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 14,887,318	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	98,305	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 98,305	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 142,385	44
45	Private Pay - Net Inpatient Revenue	1,911,373	45
46	Medicare - Net Inpatient Revenue	9,690,363	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	3,008,083	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 14,752,204	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Final If not, please attach a reconciliation.

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

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

The Tillers Nsg & Rehab Ctr  
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Page 19 Supplemental Schedule

Description	Total	Adjustment
<b>Line 28 - Other Revenue</b>		
Other Income	26,493	26,493
Total	<u>26,493</u>	<u>26,493</u>

Facility Name & ID Number The Tillers Nsg & Rehab Ctr

# 0018002

Report Period Beginning:

01/01/14

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	1,880	2,000	\$ 117,260	\$ 58.63	1
2	Assistant Director of Nursing	780	780	31,087	39.86	2
3	Registered Nurses	56,858	60,060	1,916,359	31.91	3
4	Licensed Practical Nurses	12,635	13,547	392,569	28.98	4
5	CNAs & Orderlies	90,831	97,173	1,325,645	13.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,840	2,018	27,880	13.82	8
9	Activity Director	2,000	2,080	36,761	17.67	9
10	Activity Assistants	3,658	3,997	42,450	10.62	10
11	Social Service Workers	5,098	5,290	95,311	18.02	11
12	Dietician					12
13	Food Service Supervisor	3,857	4,145	76,032	18.34	13
14	Head Cook	6,726	7,184	83,811	11.67	14
15	Cook Helpers/Assistants	32,803	34,515	341,257	9.89	15
16	Dishwashers					16
17	Maintenance Workers	7,833	8,438	149,126	17.67	17
18	Housekeepers	19,603	20,764	243,893	11.75	18
19	Laundry					19
20	Administrator	1,920	2,080	199,193	95.77	20
21	Assistant Administrator	1,960	2,080	131,023	62.99	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,389	17,094	400,625	23.44	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	7,590	8,541	124,792	14.61	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	14,660	15,286	515,818	33.75	33
34	TOTAL (lines 1 - 33)	288,921	307,072	\$ 6,250,892 *	\$ 20.36	34

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$ 18,659	01 - 03	35
36	Medical Director	28,800	09 - 03	36
37	Medical Records Consultant	1,600	10 - 03	37
38	Nurse Consultant			38
39	Pharmacist Consultant	4,500	10 - 03	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	2,066	11 - 03	44
45	Social Service Consultant	3,987	12 - 03	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 59,612		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 53,946	10 - 03	50
51	Licensed Practical Nurses	65,452	10 - 03	51
52	Certified Nurse Assistants/Aides	64,125	10 - 03	52
53	TOTAL (lines 50 - 52)	\$ 183,523		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

\*\* See instructions.

**The Tillers Nursing & Rehabilitation Center, Inc.**  
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**Page 20 Supplemental Schedule**

<b>Description</b>	<b>Hours Worked</b>	<b>Hours Paid</b>	<b>Salary</b>
<b>Other Salaries</b>			
Wound Care Nurse (Line 10)	1,758	1,944	54,134
MDS Coordinator (Line 10)	2,000	2,080	101,203
MDS Nurses (Line 10)	4,216	4,271	159,114
Clinical Care Coordinator (Line 10)	880	880	29,488
Clinical Care Coordinator Assistant (Line 10)	2,148	2,268	43,272
Staffing Coordinator (Line 10)	851	872	19,960
Business Development Director (Line 43)	1,293	1,373	66,509
Community Relations Coordinator (Line 43)	1,514	1,598	42,139
Total	14,660	15,286	515,818

**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		
Robert Saxon	Administrator	33.34	\$ 199,193	Workers' Compensation Insurance	\$ 110,659	IDPH License Fee	\$		
Brett Saxon	Asst. Admin.	0	131,023	Unemployment Compensation Insurance	67,364	Advertising: Employee Recruitment	18,414		
				FICA Taxes	457,037	Health Care Worker Background Check	10,520		
				Employee Health Insurance	231,015	(Indicate # of checks performed )			
				Employee Meals		Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Advertising and Public Relations	31,306		
				401K Employee Match	11,058	Association Dues	12,427		
				Employee Recognition	13,659	Manuals and Subscriptions	6,845		
				Employee Physicals and Drug Testing	2,209	Licenses and Fees	2,292		
TOTAL (agree to Schedule V, line 17, col. 1)									
(List each licensed administrator separately.)			\$ 330,216						
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description	Amount			Description	Line #	Amount	Description	Amount	
	\$					\$	Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL (agree to Schedule V, line 22, col.8)			\$ 893,001	TOTAL (agree to Sch. V, line 20, col. 8)	
(Attach a copy of any management service agreement)									
C. Professional Services				G. Schedule of Travel and Seminar**					
Vendor/Payee	Type	Amount		Description	Line #	Amount	Description	Amount	
Paylocity	Payroll Processing	\$ 24,738				\$			
Culture Index, Inc.	HR Consulting	12,000							
Jeremy Brune & Associates LLC	Accounting	41,996							
Dufek & Company, LLC	Pension Audit	6,000							
Achieve Accreditation, LLC	Operational Consulting	26,781							
Mawicke Goisman	Legal - Collections	23,928							
Wessels Sherman	Legal - Retainer	900							
Duane Morris	Legal	47,592					Seminar Expense	13,966	
White & Ekker, P.C.	Legal	900							
Pointclickcare	Data Processing	29,787							
E-Health Data Solutions	Data Processing	6,426							
See Supplemental Schedule		45,042							
TOTAL (agree to Schedule V, line 19, column 3)			\$ 266,089	TOTAL			\$	TOTAL (agree to Sch. V, line 24, col. 8)	
(For legal fee disclosure, see page 39 of instructions)								\$ 13,966	

\* Attach copy of IMRF notifications  
 SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

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Page 21 Other Professional Fees Supplemental Schedule

Vendor	Type	Amount
OnShift, Inc.	Data Processing	5,597
Direct Supply	Data Processing	4,136
EDE Technology	IT Consulting	30,265
Coffey and Associates, P.C.	Accounting	4,480
Other		564
Total		<u>45,042</u>

**The Tillers Nsg & Rehab Ctr  
Medicaid Cost Report  
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**Page 21 Supplemental Schedule - Legal Invoice Detail**

Firm Name	Invoice Date	Description of Services	Total	Non-Allowable Amount
Duane Morris	01/16/14	Prior Year Expenses	2,744	2,744
Duane Morris	01/31/14	Involuntary Discharge	4,721	
Duane Morris	01/31/14	HIPAA Compliance / Agreements	2,241	
Duane Morris	02/28/14	Involuntary Discharge	283	
Duane Morris	02/28/14	Corporate Issues	10,815	10,815
White & Ekker, P.C.	03/21/14	Collections	360	360
Duane Morris	04/16/14	Corporate Issues	4,932	4,932
Duane Morris	04/16/14	IDPH Survey	4,385	
Duane Morris	04/30/14	HIPAA Compliance / Agreements	5,658	555
Duane Morris	04/30/14	IDPH Survey	393	
White & Ekker, P.C.	07/28/14	Collections	480	480
Duane Morris	08/01/14	Corporate Issues	5,957	5,957
Duane Morris	09/15/14	IDPH Survey	1,114	
Duane Morris	10/13/14	IDPH Survey / Corporate Issues	1,179	393
White & Ekker, P.C.	10/23/14	Collections	60	60
Duane Morris	11/10/14	IDPH Survey	1,674	
Duane Morris	11/10/14	IDPH Survey	459	
Duane Morris	12/11/14	Corporate Issues	1,041	1,041
Sub-Total			48,492	27,335

**The Tillers Nsg & Rehab Ctr  
Medicaid Cost Report  
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**Page 21 Supplemental Schedule - Seminar Schedule**

Vendor Name	Invoice Date	Description of Services	Total	Non-Allowable Amount
Care 2 Learn	01/01/14	On-Line Cont. Educ. Subscription	462	
Providigm	01/29/14	Clinical Nursing - Quality Assurance	2,750	
Providigm	01/29/14	Clinical Nursing - Quality Assurance	210	
Relias Learning	02/14/14	On-Line Cont. Educ. Subscription	480	
Providigm	02/19/14	Clinical Nursing - Quality Assurance	210	
Capital One Commercial	02/28/14		75	
Relias Learning	03/03/14	On-Line Cont. Educ. Subscription	480	
Brooke Saxon-Spencer	03/03/14	Reimbursement Updates	99	
Red Ribbon Training	03/05/14		150	
Providigm	03/29/14	Clinical Nursing - Quality Assurance	210	
Relias Learning	04/01/14	On-Line Cont. Educ. Subscription	480	
Illinois Health Care Association	04/04/14		125	
First National Bank of Omaha	04/24/14		292	
First National Bank of Omaha	04/24/14		292	
Providigm	04/29/14	Clinical Nursing - Quality Assurance	210	
Relias Learning	05/01/14	On-Line Cont. Educ. Subscription	481	
Providigm	05/29/14	Clinical Nursing - Quality Assurance	210	
LB Medwaste Services, Inc.	06/04/14		350	
Providigm	06/29/14	Clinical Nursing - Quality Assurance	210	
Relias Learning	06/30/14	On-Line Cont. Educ. Subscription	481	
Randy Scott	07/07/14		180	
Illinois Health Care Association	07/23/14		795	
Providigm	07/29/14	Clinical Nursing - Quality Assurance	210	
Relias Learning	07/30/14	On-Line Cont. Educ. Subscription	481	
Providigm	08/29/14	Clinical Nursing - Quality Assurance	210	
Relias Learning	08/31/14	On-Line Cont. Educ. Subscription	480	
Relias Learning	09/01/14	On-Line Cont. Educ. Subscription	480	
Providigm	09/29/14	Clinical Nursing - Quality Assurance	210	
Julie Dean	09/30/14		244	
Providigm	10/29/14	Clinical Nursing - Quality Assurance	210	
Katie Drennan	10/29/14		345	
Relias Learning	10/31/14	On-Line Cont. Educ. Subscription	480	
Providigm	11/29/14	Clinical Nursing - Quality Assurance	210	
Relias Learning	11/30/14	On-Line Cont. Educ. Subscription	480	
Providigm	12/29/14	Clinical Nursing - Quality Assurance	210	
Relias Learning	12/31/14	On-Line Cont. Educ. Subscription	481	
Sub-Total			13,966	-

**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	N/A											
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IHCA - \$5,851
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 32,578 Line 10 - 02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 143,511  
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.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (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. \$ 28,579
- (16) Travel and Transportation
  - a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
  - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
  - c. What percent of all travel expense relates to transportation of nurses and patients? 100 Ln 14
  - d. Have vehicle usage logs been maintained? Yes
  - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
  - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
  - g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees