

Facility Name & ID Number Carlinville Estates

0039362 Report Period Beginning: 10/1/14 Ending: 9/30/15

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	16	ICF/DD 16 or Less	16	5,840	6
7	16	TOTALS	16	5,840	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	5,566			5,566	13
14	TOTALS	5,566			5,566	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.31%

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

38 (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 12/01/93

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

YES Date 12/01/93 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 _____

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/15 Fiscal Year: 9/30/15

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

SEE ACCOUNTANTS' COMPILATION REPORT

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	32,239	1,554	1,769	35,562		35,562	35,562		1	
2	Food Purchase		34,209		34,209		34,209	34,209		2	
3	Housekeeping	40,751	2,043		42,794		42,794	42,794		3	
4	Laundry		735		735		735	735		4	
5	Heat and Other Utilities			15,277	15,277		15,277	15,277		5	
6	Maintenance		5,522	11,889	17,411		17,411	17,411		6	
7	Other (specify):* Garbage			794	794		794	794		7	
8	TOTAL General Services	72,990	44,063	29,729	146,782		146,782	146,782		8	
	B. Health Care and Programs										
9	Medical Director			1,500	1,500		1,500	1,500		9	
10	Nursing and Medical Records	119,481	5,921	10,319	135,721		135,721	135,721		10	
10a	Therapy			1,471	1,471		1,471	1,471		10a	
11	Activities	25,359	876		26,235		26,235	26,235		11	
12	Social Services	40,147		1,620	41,767		41,767	41,767		12	
13	CNA Training									13	
14	Program Transportation									14	
15	Other (specify):* Workshop			160,842	160,842		160,842	(160,842)		15	
16	TOTAL Health Care and Programs	184,987	6,797	175,752	367,536		367,536	(160,842)	206,694	16	
	C. General Administration										
17	Administrative	75,664			75,664		75,664	75,664		17	
18	Directors Fees									18	
19	Professional Services			10,406	10,406		10,406	10,406		19	
20	Dues, Fees, Subscriptions & Promotions			1,878	1,878		1,878	(274)	1,604	20	
21	Clerical & General Office Expenses		7,071	5,308	12,379		12,379	12,379		21	
22	Employee Benefits & Payroll Taxes			57,416	57,416		57,416	(310)	57,106	22	
23	Inservice Training & Education			1,085	1,085		1,085	1,085		23	
24	Travel and Seminar			209	209		209	209		24	
25	Other Admin. Staff Transportation			12,757	12,757	(8,108)	4,649	4,649		25	
26	Insurance-Prop.Liab.Malpractice			8,195	8,195		8,195	8,195		26	
27	Other (specify):*									27	
28	TOTAL General Administration	75,664	7,071	97,254	179,989	(8,108)	171,881	(584)	171,297	28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	333,641	57,931	302,735	694,307	(8,108)	686,199	(161,426)	524,773	29	

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000. SEE ACCOUNTANTS' COMPILATION REPORT
 NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

Carlinville Estates

#0039362

Report Period Beginning:

10/1/14

Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			10,379	10,379		10,379	10,184	20,563			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			8,481	8,481		8,481	7,010	15,491			32
33	Real Estate Taxes			10,519	10,519		10,519		10,519			33
34	Rent-Facility & Grounds			37,596	37,596		37,596	(37,596)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* IL replacement tax			2,586	2,586		2,586	(2,586)				36
37	TOTAL Ownership			69,561	69,561		69,561	(22,988)	46,573			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					8,108	8,108		8,108			38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			39,902	39,902		39,902		39,902			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			39,902	39,902	8,108	48,010		48,010			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	333,641	57,931	412,198	803,770		803,770	(184,414)	619,356			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

Facility Name & ID Number Carlinville Estates

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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	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs	(160,842)	15		3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				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	(140)	20		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(502)	36		18
19	Entertainment	(310)	22		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(134)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,084)	36		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (164,012)		\$	30

BHF USE ONLY					
48		49		50	51
					52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(20,402)	30,32,34	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (20,402)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (184,414)		37

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

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

		1	2	3	4
		Yes	No	Amount	Reference
38	Medically Necessary Transport.	X		\$ 8,108	25
39					39
40	Gift and Coffee Shops		X		40
41	Barber and Beauty Shops		X		41
42	Laboratory and Radiology		X		42
43	Prescription Drugs		X		43
44					44
45	Other-Attach Schedule		X		45
46	Other-Attach Schedule		X		46
47	TOTAL (C): (sum of lines 38-46)			\$ 8,108	47

SEE ACCOUNTANTS' COMPILATION REPORT

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Sch. V Line Reference

NON-ALLOWABLE EXPENSES

Amount

Reference

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				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	Total		0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Carlinville Estates# 0039362

Report Period Beginning:

10/1/14

Ending:

9/30/15

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

	Operating Expenses	PAGES	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	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	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):*	(160,842)	0	0	0	0	0	0	0	0	0	0	(160,842)	15
16	TOTAL Health Care and Programs	(160,842)	0	(160,842)	16									
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(274)	0	0	0	0	0	0	0	0	0	0	(274)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(310)	0	0	0	0	0	0	0	0	0	0	(310)	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	0	0	0	0	0	0	0	0	0	0	0	0	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	TOTAL General Administration	(584)	0	(584)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(161,426)	0	(161,426)	29									

STATE OF ILLINOIS

Facility Name & ID Number Carlinville Estates

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Ending:

Summary B

9/30/15

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)	
	D. Ownership													
30	Depreciation	0	10,184	0	0	0	0	0	0	0	0	0	10,184	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	7,010	0	0	0	0	0	0	0	0	0	7,010	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(37,596)	0	0	0	0	0	0	0	0	0	(37,596)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(2,586)	0	0	0	0	0	0	0	0	0	0	(2,586)	36
37	TOTAL Ownership	(2,586)	(20,402)	0	(22,988)	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(164,012)	(20,402)	0	(184,414)	45								

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Richard L. Grader	50	Carlinville Estates	Carlinville	Two-Can, Inc	Decatur	Landlord
Daniel P. Caulkins	50	Emerald Estates	Canton	R&D LLP	Decatur	Landlord
		Marigold Estates	Pekin			
		Patterson House	Sullivan			

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	30 Depreciation	\$	Two-Can, Inc	100.00%	\$ 6,908	\$ 6,908	1
2	V	32 Interest		Two-Can, Inc	100.00%	1,935	1,935	2
3	V	34 Rent	29,496	Two-Can, Inc	100.00%		(29,496)	3
4	V	30 Depreciation		R&D LLP	100.00%	3,276	3,276	4
5	V	32 Interest		R&D LLP	100.00%	5,075	5,075	5
6	V	34 Rent	8,100	R&D LLP	100.00%		(8,100)	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 37,596			\$ 17,194	\$ * (20,402)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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

SEE ACCOUNTANTS' COMPILATION REPORT

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	Richard L. Grader	President	Administration	50.00	See attached	10	25.00	Wages	\$ 25,234	17,1	1
2	Daniel P. Caulkins	Vice President	Administration	50.00	See attached	10	25.00	Wages	25,234	17,1	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 50,468		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

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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 Central Office - Patterson House, Inc
 Street Address 636 West Imboden
 City / State / Zip Code Decatur IL 62521
 Phone Number (217) 422-6510
 Fax Number (217) 422-6819

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	See attached schedule				\$	\$		\$	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

Carlinville Estates

0039362

Report Period Beginning:

10/1/14

Ending:

9/30/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Town & Country Bank		X	Mortgage - refinanced		7/1/13	\$ 486,000	\$ 412,842	7/1/18	3.5000	\$ 15,214						
2	Town & Country Bank		X	Vehicle loan		11/14/11	22,500	1,091	11/14/15	3.9500	184						
3	Related Parties	X		Interest income						0.2200	(604)						
4																	
5																	
Working Capital																	
6	Town & Country Bank		X	Working Capital		2/9/10		51,067		4.5000	709						
7	Town & Country Bank		X	Interest Income							(12)						
8																	
9	TOTAL Facility Related						\$ 508,500	\$ 465,000			\$ 15,491						
B. Non-Facility Related*																	
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$ 508,500	\$ 465,000			\$ 15,491						

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

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.)

Facility Name & ID Number Carlinville Estates# 0039362

Report Period Beginning:

10/1/14

Ending:

9/30/15

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 2014 report.		\$	<u>6,873</u>	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.)		\$	<u>9,380</u>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>2,507</u>	3	
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>8,012</u>	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>10,519</u>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>6,689</u>	8	FOR BHF USE ONLY	
	2011	<u>6,367</u>	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$
	2012	<u>6,510</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$
	2013	<u>6,579</u>	11	15	LESS REFUND FROM LINE 6 \$
	2014	<u>6,697</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$
Line 2, R/E taxes paid: Carlinville Estates bill \$6,697 + \$2,683 Central Office bill = \$9,380					
Line 4, R/E tax accrual: 9/12 Carlinville Estates bill \$5,023 + Central Office bill \$2,989 = \$8,012					

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Carlinville Estates COUNTY Macoupin

FACILITY IDPH LICENSE NUMBER 0039362

CONTACT PERSON REGARDING THIS REPORT David W. White C.P.A.

TELEPHONE (217) 423-6000 FAX #: (217) 423-6100

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>12-001-990-00</u>	<u>Lots 1-12 BLk 21 Hoxsey & Edwards</u>	\$ <u>6,696.94</u>	\$ <u>6,696.94</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>6,696.94</u></u>	\$ <u><u>6,696.94</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 Carlinville Estates

0039362 Report Period Beginning:

10/1/14 Ending:

9/30/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 4,356 B. General Construction Type: Exterior Brick-Vinyl Frame Wood Number of Stories One

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).

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: _____ 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:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>102,379</u>	<u>1993</u>	<u>\$ 18,747</u>	1
2					2
3	TOTALS	102,379		\$ 18,747	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	16	1993	1989	\$ 274,054	\$ 6,908	39	\$ 6,908		\$ 150,013	4
5										5
6										6
7										7
8	Central Office			119,594	3,276	39	3,276		25,075	8
	Improvement Type**									
9	Remodel interior	1996		5,000	250	20	250		4,771	9
10	Bathroom remodel	1999		4,773	111	20	111		1,677	10
11	Bathroom remodel	2000		2,224	239	20	239		3,977	11
12	Countertop	2001		749	19	39	19		266	12
13	New floor	2002		2,300		7			2,300	13
14	New roof	2002		10,500	525	20	525		6,913	14
15	Trane furnaces, Qty 2	2005		4,700		7			4,700	15
16	Carpet	2005		8,349		7			8,349	16
17	Vinyl floor	2008		1,195		5			1,195	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	Central office - track lights & receptacles	2009		324	18	20	18		112	31
32	New roof	2012		4,700	130	39	130		369	32
33	Permanent landscaping	2015		1,805	16	10	16		16	33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlinville Estates

0039362

Report Period Beginning:

10/1/14

Ending:

9/30/15

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 440,267	\$ 11,492		\$ 11,492	\$	\$ 209,733	70

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	\$ 85,782	\$ 1,981	\$ 1,981	\$	Varies	\$ 81,834	71
72	Current Year Purchases	2,215	271	271		Varies	271	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 87,997	\$ 2,252	\$ 2,252	\$		\$ 82,105	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	2011 Ford E350 Van	2011	\$ 34,095	\$ 6,819	\$ 6,819	\$	5	\$ 26,707	76
77										77
78										78
79										79
80	TOTALS			\$ 34,095	\$ 6,819	\$ 6,819	\$		\$ 26,707	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)	\$ 581,106	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 20,563	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 20,563	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 318,545	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: _____

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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: \$ _____ Description: _____

(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

Facility Name & ID Number Carlinville Estates # 0039362 Report Period Beginning: 10/1/14 Ending: 9/30/15
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)		Total Units (Column 2 + 4)		Total Cost (Col. 3 + 5 + 6)					
			Units of Service	Cost	Units	Cost										
1	Licensed Occupational Therapist		hrs	\$		\$		\$								1
2	Licensed Speech and Language Development Therapist		hrs													2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist		hrs													4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy		# of prescripts													9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify):															13
14	TOTAL			\$		\$		\$								14

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

Facility Name & ID Number Carlinville Estates# 0039362Report Period Beginning: 10/1/14

Ending:

9/30/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/15

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (21,164)	\$ (78,104)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	89,530	411,061	3
4	Supply Inventory (priced at)	2,990	11,480	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	2,607	9,654	7
8	Accounts Receivable (owners or related parties)	429,578	1,591,032	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 503,541	\$ 1,945,123	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		20,550	13
14	Buildings, at Historical Cost		284,590	14
15	Leasehold Improvements, at Historical Cost	46,619	261,983	15
16	Equipment, at Historical Cost	122,091	566,733	16
17	Accumulated Depreciation (book methods)	(141,899)	(783,854)	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>Loan fees</u>	2,342	8,672	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 29,153	\$ 358,674	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 532,694	\$ 2,303,797	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 17,924	\$ 72,892	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	11,113	45,595	30
31	Accrued Taxes Payable (excluding real estate taxes)	641	2,373	31
32	Accrued Real Estate Taxes(Sch.IX-B)	8,012	35,046	32
33	Accrued Interest Payable	883	3,271	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Intercompany</u>	29,790		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 68,363	\$ 159,177	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	5,291	19,597	39
40	Mortgage Payable	463,909	1,718,181	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 469,200	\$ 1,737,778	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 537,563	\$ 1,896,955	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,869)	\$ 406,842	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 532,694	\$ 2,303,797	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,789	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,789	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	\$ 38,142	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	\$ (46,800)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (8,658)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (4,869)	24 *

* 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.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 642,297	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 642,297	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		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	25,977	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 25,977	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See attached schedule</u>	173,638	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 173,638	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 841,912	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	146,782	31
32	Health Care	367,536	32
33	General Administration	171,881	33
B. Capital Expense			
34	Ownership	69,561	34
C. Ancillary Expense			
35	Special Cost Centers	8,108	35
36	Provider Participation Fee	39,902	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 803,770	40
41	Income before Income Taxes (line 30 minus line 40)**	38,142	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 38,142	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 642,297	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 642,297	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlinville Estates

0039362

Report Period Beginning:

10/1/14

Ending:

9/30/15

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
2	Assistant Director of Nursing				2
3	Registered Nurses				3
4	Licensed Practical Nurses				4
5	CNAs & Orderlies				5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides				8
9	Activity Director	1,099	1,133	11,145	9.84
10	Activity Assistants	1,533	1,566	14,214	9.08
11	Social Service Workers	2,252	2,291	40,147	17.52
12	Dietician				12
13	Food Service Supervisor				13
14	Head Cook	753	850	8,975	10.56
15	Cook Helpers/Assistants	2,316	2,490	23,264	9.34
16	Dishwashers				16
17	Maintenance Workers				17
18	Housekeepers	4,311	4,349	40,751	9.37
19	Laundry				19
20	Administrator	502	562	16,985	30.22
21	Assistant Administrator				21
22	Other Administrative	1,037	1,123	50,084	44.60
23	Office Manager				23
24	Clerical	516	562	8,595	15.29
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)	12,289	12,447	119,481	9.60
31	Medical Records				31
32	Other Health Care(specify)				32
33	Other(specify)				33
34	TOTAL (lines 1 - 33)	26,608	27,373	\$ 333,641 *	\$ 12.19

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	36	\$ 1,769	1,3
36	Medical Director	\$125/mo	1,500	9,3
37	Medical Records Consultant			
38	Nurse Consultant	179	7,143	10,3
39	Pharmacist Consultant			
40	Physical Therapy Consultant	3	163	10a,3
41	Occupational Therapy Consultant	7	338	10a,3
42	Respiratory Therapy Consultant			
43	Speech Therapy Consultant	7	325	10a,3
44	Activity Consultant			
45	Social Service Consultant	32	1,620	10a,3
46	Other(specify)			
47	Psychologist Consultant	10	646	10a,3
48				
49	TOTAL (lines 35 - 48)	274	\$ 13,504	

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

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	
Richard L. Grader	Administrative	50	\$ 25,042	Workers' Compensation Insurance	\$ 8,030	IDPH License Fee	\$	
Daniel P. Caulkins	Administrative	50	25,042	Unemployment Compensation Insurance	3,007	Advertising: Employee Recruitment	452	
Lora A. Dillman	Administrative	0	16,985	FICA Taxes	24,043	Health Care Worker Background Check		
Jennifer Haseley	Office Assistant	0	8,595	Employee Health Insurance	12,532	(Indicate # of checks performed <u>10</u>)		
				Employee Meals	1,478	Patient Background Checks	4	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and subscriptions	428	
				Long Term Care Insurance	1,753	Fees and licenses	724	
				Employee Medical Expenses	1,316			
				Other Employee Expenses	4,947			
TOTAL (agree to Schedule V, line 17, col. 1)						Less: Public Relations Expense	()	
(List each licensed administrator separately.)			\$ 75,664			Non-allowable advertising	()	
						Yellow page advertising	()	
B. Administrative - Other								
Description			Amount					
			\$					
TOTAL (agree to Schedule V, line 17, col. 3)			\$					
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**		
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount	
Featherstun, Postlewait et al	Legal	\$ 315			\$	Out-of-State Travel	\$	
George Davis	CPR instructor	290						
Stacey Savidge	Appraiser	81				In-State Travel	209	
Sikich	CPA	9,720						
						Seminar Expense		
						Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL	\$			
(For legal fee disclosure, see page 39 of instructions)			\$ 10,406			TOTAL (agree to Sch. V, line 24, col. 8)	\$ 209	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

1	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												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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? No
If YES, give association name and amount. _____
- (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? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line _____
- (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. _____
- (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. \$ 39,902
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? Yes 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? No Indicate the amount. \$ _____
- (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. \$ 8,108
 - c. What percent of all travel expense relates to transportation of nurses and patients? N/A
 - 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? 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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____
- (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.

Page 3, Part V

Line 23 - Inservice Training & Education

Consultants	<u>1,085</u>
	<u><u>1,085</u></u>

Line 25 - Other Admin. Staff Transportation

Fuel	4,104
Mileage	7,463
Vehicle Maintenance	<u>1,190</u>
Subtotal	12,757
Less special cost center - medically necessary transportation	(8,108)
	<u><u>4,649</u></u>

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Patterson House, Inc.
 Carlinville Estates (#0039362) 10/1/14 - 9/30/15
 Emerald Estates
 Marigold Estates
 Patterson House

Page 6, Part VII, Table B

The facility buildings and land are owned by a related corporation, Two-Can Inc.
 Two-Can, Inc. has the same shareholders as Patterson House, Inc.

Two-Can Inc. has the following basis in the buildings and land:

	<u>Buildings</u>	<u>Land</u>
Carlinville Estates	274,054	18,747
Emerald Estates	273,944	18,934
Marigold Estates	273,263	18,622

Interest accrued by Two-Can, Inc. on its mortgage was:

Town & Country Bank	7,167
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The interest is allocated as follows:

Carlinville Estates	1,935
Emerald Estates	1,218
Marigold Estates	1,935
Patterson House	<u>2,079</u>
	<u><u>7,167</u></u>

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Patterson House, Inc.	10/1/14 - 9/30/15
Carlinville Estates	(# 0039362)
Emerald Estates	
Marigold Estates	
Patterson House	

Page 6, Part VII, B

The Central Office building and land are owned by a related limited liability partnership, R&D LLP. R&D LLP has the same shareholders as Patterson House, Inc.

R&D LLP has the following basis in the building:

Carlinville Estates	119,594
Emerald Estates	119,594
Marigold Estates	119,594
Patterson House	119,594

Interest accrued by R&D LLP on its mortgage was as follows:

Town & Country Bank	<u>18,796</u>
---------------------	---------------

The interest is allocated as follows:

Carlinville Estates	5,075
Emerald Estates	3,195
Marigold Estates	5,075
Patterson House	<u>5,451</u>
	<u><u>18,796</u></u>

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Patterson House, Inc.
Carlinville Estates (# 0039362)
Emerald Estates
Marigold Estates
Patterson House

10/1/14 - 9/30/15

Page 7, Part VII, C

Owners' Compensation
10/1/14 - 9/30/15

	<u>Total Compensation</u>	<u>Carlinville Estates</u>	<u>Emerald Estates</u>	<u>Marigold Estates</u>	<u>Patterson House</u>
Richard L. Grader	93,461	25,234	15,888	25,234	27,104
Daniel P. Caulkins	<u>93,461</u>	<u>25,234</u>	<u>15,888</u>	<u>25,234</u>	<u>27,104</u>
	<u>186,922</u>	<u>50,468</u>	<u>31,776</u>	<u>50,468</u>	<u>54,208</u>

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Patterson House, Inc.
Carlinville Estates
Emerald Estates
Marigold Estates
Patterson House

(# 0039362)

10/1/14 - 9/30/15

Owners' Compensation
10/1/14 - 9/30/15

The owners' compensation included in the cost report is compensation for the following duties:

Richard L. Grader:

Purchasing
Approving vendors
Reviewing accounts receivable
Following up on billing discrepancies
Managing cash flow
Negotiating with the bank
Bookkeeping
All financial management functions

Daniel P. Caulkins:

Operations of the facilities
Supervising employees
Dealing with consultants
Buying supplies
Inspecting the facilities
Locating residents
Dealing with residents' families
Dealing with government agencies

Both owners:

Reviewing vendor invoices
Paying invoices
Dealing with local day program agencies
Attending employee meetings
Recruiting employees
Dealing with employee complaints

The above duties are not all encompassing.

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Patterson House, Inc.
 Carlinville Estates
 Emerald Estates
 Marigold Estates
 Patterson House

(# 0039362)

Page 8, Part VIII, B

Allocation of Central Office Costs - Fiscal Year Ended September 30, 2015

The group consists of four DD homes - All with 16 beds.

All costs of the central office and common costs are allocated as follows:

Carlinville - 27%, Emerald - 17%, Marigold - 27%, Patterson - 29%

Costs for this schedule were determined by finding the sum of those costs in the general ledger which were allocated among the four facilities.

	Total Expense	Carlinville Estates	Emerald Estates	Marigold Estates	Patterson House	Line Ref
Food costs	959	259	163	259	278	1
Housekeeping Supplies	234	63	40	63	68	3
Utilities	13,454	3,632	2,288	3,632	3,902	5
Maintenance	13,173	3,557	2,239	3,557	3,820	6
Nondepreciable equipment (consumable items)	270	73	46	73	78	7
Nursing Consultant fees	0	0	0	0	0	10
Administrative Salaries	213,316	57,595	36,264	57,595	61,862	17
Professional Services	38,615	10,426	6,565	10,426	11,198	19
Dues, Fees and Subscriptions	2,784	752	473	752	807	20
Contributions	0	0	0	0	0	20
Office Supplies	3,917	1,058	666	1,058	1,135	21
Other Office Expense	5,463	1,475	929	1,475	1,584	21
Postage	6,354	1,716	1,080	1,715	1,843	21
Telephone	11,653	3,146	1,981	3,146	3,380	21
Payroll Taxes	17,064	4,607	2,900	4,607	4,948	22
Group Health Insurance	113,336	30,601	19,267	30,601	32,867	22
Long-Term Care Insurance	6,491	1,753	1,103	1,753	1,882	22
Workers Comp Insurance	26,306	7,103	4,472	7,103	7,628	22
Business Meals	2,747	742	467	742	796	22
Entertainment	1,147	309	195	309	334	22
Other Employee Benefits	17,441	4,709	2,965	4,709	5,058	22
Inservice Training & Education	1,833	495	311	495	532	23
Travel and seminars	275	74	47	74	80	24
Other Admin/Staff Transportation	30,324	8,187	5,155	8,187	8,795	25

Insurance	30,353	8,195	5,160	8,195	8,803	26
Depreciation	4,193	1,132	713	1,132	1,216	30
Interest Expense	31,411	8,481	5,340	8,481	9,109	32
Real Estate Taxes	9,697	2,618	1,648	2,618	2,813	33
Lease - Central Office	30,000	8,100	5,100	8,100	8,700	34
IL replacement tax	7,719	2,084	1,312	2,084	2,239	36
	<u>640,529</u>	<u>172,942</u>	<u>108,889</u>	<u>172,941</u>	<u>185,755</u>	

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Patterson House, Inc.
Carlinville Estates
Emerald Estates
Marigold Estates
Patterson House

(# 0039362)

10/1/14 - 9/30/15

Page 9, Part IX

Mortgage

The mortgage dated 7/1/13 at Town & Country Bank is allocated as follows:

Town & Country Bank - balance @ 9/30/15 1,529,044

Carlinville Estates	412,842
Emerald Estates	259,937
Marigold Estates	412,842
Patterson House	443,423

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Carlinville Estates (#0039362)

10/1/14 - 9/31/15

Page 19, Part XVII

Line 21, Other Medical Services

HAB Aid training reimbursement	<u>25,977</u>
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Line 28, Other Revenue

Refund to Social Security	(388)
Earning Credits	5,076
Residents' travel reimbursement	8,108
Workshop	<u>160,842</u>
	<u>173,638</u>

**Facility fiscal year end is 9/30/15, tax year end is 12/31/15.
Taxable income will not agree.

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Page 23, Part XX, Line 12

Individual employees may work in several different departments. An individual employee's wages are allocated to the specific departments based on the hours worked in those departments.

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT