



Facility Name & ID Number Piper City Rehab & Lvg Ctr

# 0050773 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	60	Skilled (SNF)	60	21,900	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	60	TOTALS	60	21,900	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	8,776	6,196	963	15,935	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,776	6,196	963	15,935	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.76%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started     /    /    

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 60 and days of care provided 727

Medicare Intermediary     

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name &amp; ID Number

Piper City Rehab &amp; Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

**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	182,620	13,323		195,943		195,943	(38,452)	157,491		1
2	Food Purchase		127,460		127,460		127,460	(32,626)	94,834		2
3	Housekeeping	95,077	27,061		122,138		122,138	(25,869)	96,269		3
4	Laundry	16,595	8,139		24,734		24,734	(3,518)	21,216		4
5	Heat and Other Utilities			76,889	76,889		76,889	(16,122)	60,767		5
6	Maintenance	57,845	10,980	25,336	94,161		94,161	(18,737)	75,424		6
7	Other (specify):* Home Office Ben. Allocation										7
8	<b>TOTAL General Services</b>	352,137	186,963	102,225	641,325		641,325	(135,324)	506,001		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	939,846	85,565	5,324	1,030,735		1,030,735	(3,086)	1,027,649		10
10a	Therapy		(109)	136,516	136,407		136,407		136,407		10a
11	Activities	41,955			41,955		41,955	(2,289)	39,666		11
12	Social Services	31,110			31,110		31,110		31,110		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Office Ben. Allocation										15
16	<b>TOTAL Health Care and Programs</b>	1,012,911	85,456	149,040	1,247,407		1,247,407	(5,375)	1,242,032		16
	<b>C. General Administration</b>										
17	Administrative			172,000	172,000		172,000	(110,500)	61,500		17
18	Directors Fees										18
19	Professional Services			6,177	6,177		6,177	13,688	19,865		19
20	Dues, Fees, Subscriptions & Promotions			5,984	5,984		5,984	475	6,459		20
21	Clerical & General Office Expenses	24,500	2,128	10,893	37,521		37,521	34,515	72,036		21
22	Employee Benefits & Payroll Taxes			165,754	165,754		165,754	23,154	188,908		22
23	Inservice Training & Education							238	238		23
24	Travel and Seminar							54	54		24
25	Other Admin. Staff Transportation			6,997	6,997		6,997	2,430	9,427		25
26	Insurance-Prop.Liab.Malpractice			22,163	22,163		22,163	373	22,536		26
27	Other (specify):* Home Office Ben. Allocation										27
28	<b>TOTAL General Administration</b>	24,500	2,128	389,968	416,596		416,596	(35,573)	381,023		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,389,548	274,547	641,233	2,305,328		2,305,328	(176,272)	2,129,056		29

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

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

Facility Name &amp; ID Number

Piper City Rehab &amp; Lvg Ctr

#0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## 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			52,061	52,061		52,061	(4,636)	47,425			30
31	Amortization of Pre-Op. & Org.			1,288	1,288		1,288		1,288			31
32	Interest			85,204	85,204		85,204	2,014	87,218			32
33	Real Estate Taxes			39,047	39,047		39,047	405	39,452			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			18,700	18,700		18,700	469	19,169			35
36	Other (specify):* Home Office Ben. Allocation											36
37	<b>TOTAL Ownership</b>			196,300	196,300		196,300	(1,748)	194,552			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		36,011		36,011		36,011		36,011			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			123,700	123,700		123,700		123,700			42
43	Other (specify):* Home Office Ben. Allocati			34,079	34,079		34,079	(34,079)				43
44	<b>TOTAL Special Cost Centers</b>		36,011	157,779	193,790		193,790	(34,079)	159,711			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,389,548	310,558	995,312	2,695,418		2,695,418	(212,099)	2,483,319			45

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

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,301)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,725)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(2,270)	30		9
10	Interest and Other Investment Income	(78)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(295)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(16,415)	43		18
19	Entertainment				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	(1,583)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(155,696)	various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (190,363)		\$	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)	(21,736)	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (21,736)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (212,099)		37

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

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

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

Piper City Rehab & Lvg CtrID# 0050773Report Period Beginning: 1/1/2015Ending: 12/31/2015

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (2,710)	43	1
2	X-Rays-Part A	(2,999)	43	2
3	Offset Miscellaneous Nursing Supplies Revenue	(3,180)	10	3
4	Offset Transportation Revenue	(2,289)	11	4
5	Offset Miscellaneous Office Supplies Revenue	(107)	21	5
6	Resident Flowers	(101)	43	6
7	Disallowed Special Events	(1,251)	43	7
8	Independent Living Dietary Cost Offset	(41,540)	1	8
9	Independent Living Food Cost Offset	(27,022)	2	9
10	Independent Living Housekeeping Cost Offset	(25,893)	3	10
11	Independent Living Laundry Cost Offset	(3,518)	4	11
12	Independent Living Utilities Cost Offset	(16,300)	5	12
13	Independent Living Maintenance Cost Offset	(19,962)	6	13
14	Independent Living Depreciation Cost Offset	(8,516)	30	14
15	Meals on Wheels Offset	(308)	2	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(155,696)	49

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark B. Petersen	100	See PG6-Supp		See PG6-Supp		

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)		
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 0	\$	1	
2	V	2 Food		Petersen Health Care, Inc.	100.00%	0		2	
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	0		3	
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	0		4	
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	0		5	
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		6	
7	V	9 Medical Director		Petersen Health Care, Inc.	100.00%	0		7	
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	0		8	
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	0		9	
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10	
11	V	17 Administrative		Petersen Health Care, Inc.	100.00%	0		11	
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	155	155	12	
13	V							13	
14	Total		\$			\$ 155	\$ *	155	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care, Inc.	100.00%	\$ 42	\$	42	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	0			16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	0			17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	0			18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	0			19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	0			20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	0			21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0			22
23	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	604		604	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	0			24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	0			25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	0			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		\$			\$ 646	\$ *	646	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 Dietary	\$	Midwest Health Operations, LLC	100.00%	\$ 0	\$	15	
16	V	2 Food		Midwest Health Operations, LLC	100.00%	0		16	
17	V	3 Housekeeping		Midwest Health Operations, LLC	100.00%	0		17	
18	V	4 Laundry		Midwest Health Operations, LLC	100.00%	0		18	
19	V	5 Utilities		Midwest Health Operations, LLC	100.00%	0		19	
20	V	6 Maintenance		Midwest Health Operations, LLC	100.00%	0		20	
21	V	7 Mgmt. Allocation of Benefits		Midwest Health Operations, LLC	100.00%	0		21	
22	V	10 Nursing and Medical Records		Midwest Health Operations, LLC	100.00%	0		22	
23	V	12 Social Services		Midwest Health Operations, LLC	100.00%	0		23	
24	V	17 Administrative		Midwest Health Operations, LLC	100.00%	0		24	
25	V	19 Professional Services		Midwest Health Operations, LLC	100.00%	8,071	8,071	25	
26	V	20 Dues, Fees, Subs & Promotions		Midwest Health Operations, LLC	100.00%	335	335	26	
27	V	21 Clerical and General Office		Midwest Health Operations, LLC	100.00%	0		27	
28	V	22 Employee Benefits & Payroll		Midwest Health Operations, LLC	100.00%	0		28	
29	V	23 Inservice Training & Education		Midwest Health Operations, LLC	100.00%	0		29	
30	V	24 Travel and Seminar		Midwest Health Operations, LLC	100.00%	0		30	
31	V	25 Other Admin. Staff Transport.		Midwest Health Operations, LLC	100.00%	0		31	
32	V	26 Insurance-Prop./Liab./Malprac.		Midwest Health Operations, LLC	100.00%	0		32	
33	V	27 Mgmt. Allocation of Benefits		Midwest Health Operations, LLC	100.00%	0		33	
34	V	30 Depreciation		Midwest Health Operations, LLC	100.00%	1,913	1,913	34	
35	V	32 Interest		Midwest Health Operations, LLC	100.00%	0		35	
36	V	33 Real Estate Taxes		Midwest Health Operations, LLC	100.00%	0		36	
37	V	34 Rent-Facility and Grounds		Midwest Health Operations, LLC	100.00%	0		37	
38	V	35 Rent-Equipment & Vehicles		Midwest Health Operations, LLC	100.00%	0		38	
39	Total		\$			\$ 10,319	\$ *	10,319	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 3,088	\$ 3,088
16	V	2 Food		Petersen Health Care Management, Inc.	100.00%	5	5
17	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	24	24
18	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	178	178
19	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,225	1,225
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
21	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0	
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	94	94
23	V	10A Therapy		Petersen Health Care Management, Inc.	100.00%	0	
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
25	V	17 Administrative	172,000	Petersen Health Care Management, Inc.	100.00%	61,500	(110,500)
26	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	5,462	5,462
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	98	98
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	34,622	34,622
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	23,154	23,154
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	238	238
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	54	54
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	2,430	2,430
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	373	373
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
35	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	5,546	5,546
36	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	179	179
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	405	405
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	469	469
39	Total		\$ 172,000			\$ 139,144	\$ * (32,856)

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

Facility Name &amp; ID Number

Piper City Rehab &amp; Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care J	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syste	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankf	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	20
21			Flora Gardens Care Center	Flora	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	21
22			Flora Health Care Center	Flora	Petersen Health and W	Peoria	Mgmt/Bookkeeping	22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name &amp; ID Number

Piper City Rehab &amp; Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Mason Point	Sullivan				1
2			McLeansboro Rehab & Health Care Center	McLeansboro				2
3			Mt. Vernon Health Care Center	Mt. Vernon				3
4			Newman Rehab & Health Care Center	Newman				4
5			Nokomis Rehab & Health Care Center	Nokomis				5
6			North Aurora Care Center	North Aurora				6
7			Palm Terrace of Mattoon	Mattoon				7
8			Piper City Rehab & Living Center	Piper City				8
9			Pleasant View Rehab & Health Care Center	Morrison				9
10			Polo Rehabilitation & Health Care Center	Polo				10
11			Prairie City Rehab & Health Care Center	Prairie City				11
12			Robings Manor Nursing Home	Brighton				12
13			Rochelle Gardens	Rochelle				13
14			Rochelle Rehab & Health Care Center	Rochelle				14
15			Rock Falls Rehab & Health Care Center	Rock Falls				15
16			Arrow Wood Independent Living	Rock Falls				16
17			Roseville Rehab and Health Care Center	Roseville				17
18			Rosiclare Rehab & Health Care Center	Rosiclare				18
19			Royal Oaks Care Center	Kewanee				19
20			Sandwich Rehab & Health Care Center	Sandwich				20
21			Iron Wood Independent Living	Sandwich				21
22			Shawnee Rose Care Center	Harrisburg				22
23			Shelbyville Rehab & Health Care Center	Shelbyville				23
24			South Elgin Rehab & Health Care Center	South Elgin				24
25			Sullivan Health Care Center	Sullivan				25
26			Sunset Manor Nursing Home	Canton				26
27			Swansea Rehab & Health Care	Swansea				27
28			Timbercreek Rehab & Health Center	Pekin				28
29			Toulon Health Care Center	Toulon				29
30			Tuscola Health Care Center	Tuscola				30

Facility Name &amp; ID Number

Piper City Rehab &amp; Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## 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			Twin Lakes Rehab & Health Care Center	Paris				1
2			Vandalia Rehab & Health Care Center	Vandalia				2
3			Watseka Health Care Center	Watseka				3
4			Westside Rehab & Care Center	West Frankfort				4
5			Whispering Oaks	Rosiclare				5
6			White Oak Rehab & Health Care Center	Mt. Vernon				6
7			Willow Rose Rehab & Health Care Center	Jerseyville				7
8			Sheldon Health Care Center	Sheldon				8
9			Tuscola Health Care Center	Tuscola				9
10			Effingham Health Care Center	Effingham				10
11			Collinsville Health Care Center	Collinsville				11
12			Ozark Rehab & Health Care Center	Osage Beach, MO				12
13			Tarkio Rehab & Health Care Center	Tarkio, MO				13
14			Shangri-la Rehab & Living Center	Blue Springs, MO				14
15			Prairie Rose Care Center	Pana				15
16			Illini Heritage Rehab & Health Center	Champaign				16
17			Courtyard Estates of Kewanee	Kewanee				17
18			Courtyard Estates of Bradford	Bradford				18
19			Courtyard Estates of Galva	Galva				19
20			Courtyard Estates of Walcott	Walcott				20
21			Courtyard Village of Kewanee	Kewanee				21
22			Lakewood Village	Charleston				22
23			Courtyard Estates of Monmouth	Monmouth				23
24			Riverview Estates	Havana				24
25			Simple Blessings	Casey				25
26			Courtyard Estates of Bushnell	Bushnell				26
27			Courtyard Estates of Canton	Canton				27
28			Legacy Estates of Monmouth	Monmouth				28
29			Courtyard Estates of Sullivan	Sullivan				29
30			Courtyard Estates of Peoria	Peoria				30

Facility Name & ID Number

Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

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			Cornerstone Health and Rehabilitation	Peoria				1
2			Rock River Gardens	Sterling				2
3			Sauk Valley Senior Living & Rehabilitation	Rock Falls				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

Facility Name & ID Number Piper City Rehab & Lvg Ctr # 0050773 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,553,881	75	\$ 0	\$ 0	15,935	\$ 0	1
2	2	Food	Resident Days	1,553,881	75	0	0	15,935	0	2
3	3	Housekeeping	Resident Days	1,553,881	75	0	0	15,935	0	3
4	5	Utilities	Resident Days	1,553,881	75	0	0	15,935	0	4
5	6	Maintenance	Resident Days	1,553,881	75	0	0	15,935	0	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	15,935	0	6
7	9	Medical Director	Resident Days	1,553,881	75	0	0	15,935	0	7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	0	0	15,935	0	8
9	10A	Therapy	Resident Days	1,553,881	75	0	0	15,935	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	15,935	0	10
11	17	Administrative	Resident Days	1,553,881	75	0	0	15,935	0	11
12	19	Professional Services	Resident Days	1,553,881	75	15,159	0	15,935	155	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	4,077	0	15,935	42	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	0	0	15,935	0	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,553,881	75	0	0	15,935	0	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	0	0	15,935	0	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	0	0	15,935	0	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	0	0	15,935	0	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	0	0	15,935	0	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	15,935	0	20
21	30	Depreciation	Resident Days	1,553,881	75	58,874	0	15,935	604	21
22	32	Interest	Resident Days	1,553,881	75	0	0	15,935	0	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	0	0	15,935	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	0	0	15,935	0	24
25	TOTALS					\$ 78,110	\$		\$ 801	25

Facility Name & ID Number Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending: 2/31/2015

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	160,585	10		15,935		1
2	2	Food	Resident Days	160,585	10		15,935		2
3	3	Housekeeping	Resident Days	160,585	10		15,935		3
4	4	Laundry	Resident Days	160,585	10		15,935		4
5	5	Utilities	Resident Days	160,585	10		15,935		5
6	6	Maintenance	Resident Days	160,585	10		15,935		6
7	7	Mgmt. Allocation of Benefits	Resident Days	160,585	10		15,935		7
8	10	Nursing and Medical Records	Resident Days	160,585	10		15,935		8
9	15	Mgmt. Allocation of Benefits	Resident Days	160,585	10		15,935		9
10	17	Administrative	Resident Days	160,585	10		15,935		10
11	19	Professional Services	Resident Days	160,585	10	64,091	15,935	8,071	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	160,585	10	2,658	15,935	335	12
13	21	Clerical and General Office	Resident Days	160,585	10		15,935		13
14	22	Employee Benefits & Payroll	Resident Days	160,585	10		15,935		14
15	23	Inservice Training & Education	Resident Days	160,585	10		15,935		15
16	24	Travel and Seminar	Resident Days	160,585	10		15,935		16
17	25	Other Admin. Staff Transport.	Resident Days	160,585	10		15,935		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	160,585	10		15,935		18
19	27	Mgmt. Allocation of Benefits	Resident Days	160,585	10		15,935		19
20	30	Depreciation	Resident Days	160,585	10	15,190	15,935	1,913	20
21	32	Interest	Resident Days	160,585	10		15,935		21
22	33	Real Estate Taxes	Resident Days	160,585	10		15,935		22
23	34	Rent-Facility and Grounds	Resident Days	160,585	10		15,935		23
24	35	Rent-Equipment & Vehicles	Resident Days	160,585	10		15,935		24
25	TOTALS					\$ 81,939	\$	\$ 10,319	25

Facility Name & ID Number Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,553,881	75	\$ 301,135	\$ 292,840	15,935	\$ 3,088	1
2	2	Food	Resident Days	1,553,881	75	480		15,935	5	2
3	3	Housekeeping	Resident Days	1,553,881	75	2,362	2,362	15,935	24	3
4	5	Utilities	Resident Days	1,553,881	75	17,327		15,935	178	4
5	6	Maintenance	Resident Days	1,553,881	75	119,427	88,000	15,935	1,225	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			15,935		6
7	9	Medical Director	Resident Days	1,553,881	75			15,935		7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	9,192		15,935	94	8
9	10A	Therapy	Resident Days	1,553,881	75			15,935		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			15,935		10
11	17	Administrative	Resident Days	1,553,881	75	4,799,018	4,755,666	15,935	61,500	11
12	19	Professional Services	Resident Days	1,553,881	75	532,666		15,935	5,462	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	9,548		15,935	98	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	3,376,139	3,043,176	15,935	34,622	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,553,881	75	2,257,824		15,935	23,154	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	23,223		15,935	238	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	5,279		15,935	54	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	236,965		15,935	2,430	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	36,398		15,935	373	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			15,935		20
21	30	Depreciation	Resident Days	1,553,881	75	540,826		15,935	5,546	21
22	32	Interest	Resident Days	1,553,881	75	17,439		15,935	179	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	39,471		15,935	405	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	45,727		15,935	469	24
25	TOTALS					\$ 12,370,446	\$ 8,182,044		\$ 139,144	25

Facility Name & ID Number

Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	Morton Community Bank		X	Mortgage	\$20,000.00	9/27/12	\$ 1,796,875	\$ 1,310,470	8/27/17	6.0000	\$ 85,204	1					
2												2					
3												3					
4												4					
5												5					
<b>Working Capital</b>																	
6												6					
7												7					
8												8					
9	<b>TOTAL Facility Related</b>				\$20,000.00		\$ 1,796,875	\$ 1,310,470			\$ 85,204	9					
<b>B. Non-Facility Related*</b>																	
10												10					
11											(78)	11					
12											1,913	12					
13											179	13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 2,014	14					
15	<b>TOTALS (line 9+line14)</b>						\$ 1,796,875	\$ 1,310,470			\$ 87,218	15					

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

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2014 report.		\$	<b>36,024</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>36,983</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>959</b>		<b>3</b>
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>38,088</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>405</b>	<b>Home Office Allocation</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>39,452</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<b>35,372</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2011	<b>35,594</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014 \$
	2012	<b>34,673</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$
	2013	<b>34,969</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$
	2014	<b>36,983</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$
<b>Accrual based on prior year tax bill.</b>					

**NOTES:**

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

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Piper City Rehab & Lvg Ctr COUNTY Ford

FACILITY IDPH LICENSE NUMBER 0050773

CONTACT PERSON REGARDING THIS REPORT MARK PETERSEN

TELEPHONE (309)691-8113 FAX #: (309)691-8622

**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>04-04-03-300-003</u>	<u>Nursing Facility</u>	\$ <u>26,257.74</u>	\$ <u>26,257.74</u>
2. <u>04-04-03-302-003</u>	<u>Nursing Facility</u>	\$ <u>10,724.96</u>	\$ <u>10,724.96</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>36,982.70</u></u>	\$ <u><u>36,982.70</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.

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 20,804 B. General Construction Type: Exterior Brick/Wood Frame Wood Number of Stories 1

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

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

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

N/A

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

1. Total Amount Incurred: 6,440 2. Number of Years Over Which it is Being Amortized: 5  
 3. Current Period Amortization: 1,288 4. Dates Incurred: January to December 2014

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>20,804</u>	<u>2011</u>	<u>\$ 40,500</u>	1
2					2
3	<b>TOTALS</b>	<b>20,804</b>		<b>\$ 40,500</b>	3

**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	60	2011		\$ 744,500	\$	25	\$ 29,780	\$ 29,780	\$ 134,010
5									
6									
7									
8									
<b>Improvement Type**</b>									
9	Concrete Replacement		2010	7,606		15	508	508	2,286
10	Roof Replacement		2013	9,330		15	622	622	1,555
11	Alarm System Panel Replacement		2013	3,705		7	530	530	1,325
12	Generator		2014	20,000		15	1,333	1,333	2,000
13	Nurses Station		2014	13,750		15	917	917	1,376
14	Sprinkler system		2014	19,700		7	2,814	2,814	4,221
15	Front Door Replacement		2015	2,050		7	146	146	146
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29	Land Improvements Booked				507			(507)	
30	Building Booked				29,780			(29,780)	
31	Building Improvement Booked				6,216			(6,216)	
32									
33	2015-Home Office Allocation-Building Improvements			6,972			167	167	
34	2015-Home Office Allocation-Land Improvements			651			42	42	
35									
36									

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

**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	<b>TOTAL (lines 4 thru 69)</b>		\$ 828,264	\$ 36,503		\$ 36,859	\$ 356	\$ 146,919	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 45,528	\$ 6,504	\$ 4,552	\$ (1,952)	5-10 yrs.	\$ 17,876	71
72	Current Year Purchases	5,653	538	282	(256)	10 yrs.	282	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			5,941	5,941			74
75	TOTALS	\$ 51,181	\$ 7,042	\$ 10,775	\$ 3,733		\$ 18,158	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	N/A									77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 919,945	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 43,545	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 47,634	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 4,089	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 165,077	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	Flooring for Assisted Living Facility	\$ 13,739	\$ 916	\$ 2,061	86
87	Assisted Living Facility	190,000	7,600	36,100	87
88					88
89					89
90					90
91	TOTALS	\$ 203,739	\$ 8,516	\$ 38,161	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

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

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

Facility Name & ID Number Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12. \_\_\_\_\_ /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: \$ 12,776 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2010 Ford Van	\$ 532.77	\$ 6,393	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ 532.77	\$ 6,393	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.

**Piper City Rehab & Lvg Ctr**

**0050773**

**Period Beginning** 1/1/2015

**Period End** 12/31/2015

**Schedule 14A**

**XII. Rental Costs**

**B. Equipment**

**16. Description of rental amount for movable equipment**

Medical Equipment	\$	7,770
Dishwasher		1,812
Copier		2,725
Home Office Allocation		469
		<u>12,776</u>

Facility Name & ID Number Piper City Rehab & Lvg Ctr # 0050773 Report Period Beginning: 1/1/2015 Ending: 12/31/2015  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	4,161	\$ 62,409	\$	4,161	\$ 62,409	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		176	2,638		176	2,638	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		4,765	71,469	(109)	4,765	71,360	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				36,011		36,011	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	<b>TOTAL</b>			\$	9,102	\$ 136,516	\$ 35,902	9,102	\$ 172,418	14

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

Facility Name & ID Number Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning: 1/1/2015

Ending:

12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 2,830,856	\$ 2,830,856	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>120,715</u> )	285,110	285,110	3
4	Supply Inventory (priced at <u>Cost</u> )			4
5	Short-Term Investments			5
6	Prepaid Insurance	23,386	23,386	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	25,000	25,000	8
9	Other(specify): <u>Prepaid Expenses</u>	9,369	9,369	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,173,721	\$ 3,173,721	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	40,500	40,500	13
14	Buildings, at Historical Cost	752,106	751,472	14
15	Leasehold Improvements, at Historical Cost	68,535	76,792	15
16	Equipment, at Historical Cost	51,181	51,181	16
17	Accumulated Depreciation (book methods)	(181,887)	(165,077)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	6,440	6,440	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(4,186)	(4,186)	20
21	Restricted Funds			21
22	Other Long-Term Assets (spec <u>Interro Loans</u> )	306,481	306,481	22
23	Other(specify): <u>Building-Assisted Living</u>	165,578	165,578	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,204,748	\$ 1,229,181	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,378,469	\$ 4,402,902	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 367,785	\$ 367,785	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	82,474	82,474	30
31	Accrued Taxes Payable (excluding real estate taxes)	79,488	79,488	31
32	Accrued Real Estate Taxes(Sch.IX-B)	38,088	38,088	32
33	Accrued Interest Payable	3,997	3,997	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Withholdings</u>	151,019	151,019	36
37	<u>Accrued Management Fees</u>	704,887	704,887	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,427,738	\$ 1,427,738	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,310,470	1,310,470	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,310,470	\$ 1,310,470	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,738,208	\$ 2,738,208	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,640,261	\$ 1,664,694	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,378,469	\$ 4,402,902	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,613,658	1
2	Restatements (describe):		2
3	Prior Period Adjustment Made After Cost Reports Were Filed	10,306	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,623,964	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	16,297	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 16,297	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,640,261	24 *

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

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,395,310	1
2	Discounts and Allowances for all Levels	(212,472)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,182,838	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients	180,125	5
6	Therapy	238,914	6
7	Oxygen	2,194	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 421,233	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	5,609	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	86,770	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	6,144	20
21	Other Medical Services	3,280	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 101,803	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	78	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 78	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Transportation Revenue</b>	2,289	28
28a	<b>Miscellaneous Revenue &amp; Gain on Sale</b>	3,474	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 5,763	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 2,711,715	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	641,325	31
32	Health Care	1,247,407	32
33	General Administration	416,596	33
<b>B. Capital Expense</b>			
34	Ownership	196,300	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	70,090	35
36	Provider Participation Fee	123,700	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 2,695,418	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	16,297	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 16,297	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,130,581	44
45	Private Pay - Net Inpatient Revenue	879,479	45
46	Medicare - Net Inpatient Revenue	83,790	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	89,049	47
48	Other-(specify) <u>Charity Contractual Allowance</u>	(61)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 2,182,838	49

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

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

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

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

Facility Name & ID Number Piper City Rehab & Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 69,475	\$ 33.40	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,531	3,612	94,971	26.29	3
4	Licensed Practical Nurses	10,571	11,052	271,201	24.54	4
5	CNAs & Orderlies	33,206	34,616	416,276	12.03	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,748	1,907	20,069	10.52	9
10	Activity Assistants	944	944	8,112	8.59	10
11	Social Service Workers	1,734	1,910	31,110	16.29	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	29,316	14.09	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,369	14,726	153,304	10.41	15
16	Dishwashers					16
17	Maintenance Workers	3,766	3,898	57,845	14.84	17
18	Housekeepers	9,248	9,638	95,077	9.86	18
19	Laundry	1,841	1,869	16,595	8.88	19
20	Administrator	2,080	2,080	61,500	29.57	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,577	1,749	24,500	14.01	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,080	2,080	59,113	28.42	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,760	1,906	28,810	15.12	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Transportation</u>	1,348	1,348	13,774	10.22	33
34	TOTAL (lines 1 - 33)	93,963	97,495	\$ 1,451,048 *	\$ 14.88	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	Monthly 7,200	L9,C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 3,677	L10, C3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant	2 75	L10A, C3	42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	2 \$ 10,952		49

**C. CONTRACT NURSES**

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

**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		
Sharon Bargmann	Administrator	0	\$ 61,500	Workers' Compensation Insurance	\$ 36,589	IDPH License Fee	\$		
				Unemployment Compensation Insurance	50,486	Advertising: Employee Recruitment	802		
				FICA Taxes	103,950	Health Care Worker Background Check			
				Employee Health Insurance	(26,159)	(Indicate # of checks performed 72 )	632		
				Employee Meals		Miscellaneous Licenses & Permits	4,550		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Dues & Subscriptions			
				Employee Relations	600	Home Office Allocation	475		
				Employee Retirement	288				
				Home Office Allocation	23,154				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 61,500	TOTAL (agree to Schedule V, line 22, col.8)		\$ 6,459			
B. Administrative - Other							Less: Public Relations Expense ( )		
Description			Amount				Non-allowable advertising ( )		
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 172,000				Yellow page advertising ( )		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 172,000	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
C. Professional Services							Description		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Amount		
Frontier	Computer Services		\$ 2,166				Out-of-State Travel \$		
E-Health Data Solutions	Computer Services		2,725						
All Scripts	Data Services		1,213						
Honkamp, Krueger & Co.	Accounting Fees		73	N/A			In-State Travel		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 6,177	TOTAL			\$	Seminar Expense	
								Home Office Allocation 54	
								Entertainment Expense ( )	
								TOTAL (agree to Sch. V, line 24, col. 8)	
								\$ 54	

\* Attach copy of IMRF notifications

\*\*See instructions.

Piper City Rehab & Lvg Ctr  
0050773

Period Beginning

1/1/2015

Period End

12/31/2015

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		6,177
<b>Home Office Allocation</b>		
Denton's US LLP	Legal	77
Applegate and Thorne	Legal	12
Miller Hall and Triggs	Legal	12
Healthcare Resources International	Legal	64
Lexis Nexis	Legal	5
GoffWilson	Legal	532
CliftonLarson Allen	Accountants	830
Ginoli & Co.	Accountants	2,398
Miscellaneous	Computer Services	35
CCH	Computer Services	9
PTC Select	Computer Services	13
Advanced Answers on Demand	Computer Services	1701
Stratus Networks	Computer Services	309
Kemper Technology	Computer Services	455
AT&T	Computer Services	4
Ability Network	Computer Services	438
CIAN	Computer Services	308
Comcast	Computer Services	12
Emdeon	Computer Services	25
Charter Communications	Computer Services	21
Allscripts	Computer Services	15
Allpayer Exchange	Computer Services	10
E-Health Technologies	Computer Services	7
Macquarie Technology Services	Computer Services	10
Optimizer	Other Prof Fees	30

D.J. Howard Appraisers	Other Prof Fees	27
Key Corporate Services	Other Prof Fees	90
Consolidated Land Surveying	Other Prof Fees	57
Alan Litwiller	Other Prof Fees	12
Marotta Gund Budd Derza	Other Prof Fees	6170

Total (agree to Schedule V, line 19, column 8) 19,865

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

Facility Name &amp; ID Number Piper City Rehab &amp; Lvg Ctr

# 0050773

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## 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? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 22,203 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 123,700  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 5,301
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Ginoli and Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. N/A  
Attach invoices and a summary of services for all architect and appraisal fees.

Piper City Rehabilitation and Living Center

0050773

Period Beginning 1/1/2015

Period End 12/31/2015

Independent Living Offset

Schedule 23A

Census Days Summary:

	Days	%
Independent Living	4,287	21.20%
Nursing Home	15,935	78.80%
	<u>20,222</u>	<u>100.00%</u>

Expense Offset:	Total Amount	Ind. Liv %	Ind. Liv Offset	Basis For Allocation	Line
Dietary	195,943	21.20%	41,540	Census	1
Food	127,460	21.20%	27,022	Census	2
Housekeeping	122,138	21.20%	25,893	Census	3
Laundry	16,595	21.20%	3,518	Census	4
Utilities	76,889	21.20%	16,300	Census	5
Maintenance	94,161	21.20%	19,962	Census	6
Depreciation (Building)	<u>8,516</u>	100.00%	<u>8,516</u>	Beds	30
<b>Total</b>	<u>641,702</u>		<u>142,751</u>		

Note: Computed overhead cost of Independent Living based on census days. Independent Living depreciation expense was calculated based on total number of beds.

Independent Living overhead and depreciation costs have been offset on P5A.