



Facility Name & ID Number ST JOSEPH NURSING HOME

# 0005637 Report Period Beginning: 7/1/14 Ending: 6/30/15

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 93

|   | 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 | <u>3</u>                           | Skilled (SNF)               | <u>3</u>                     | <u>1,095</u>                           | 1 |
| 2 |                                    | Skilled Pediatric (SNF/PED) |                              |  | 2 |
| 3 | <u>90</u>                          | Intermediate (ICF)          | <u>90</u>                    | <u>32,850</u>                          | 3 |
| 4 |                                    | Intermediate/DD             |                              |  | 4 |
| 5 |                                    | Sheltered Care (SC)         |                              |  | 5 |
| 6 |                                    | ICF/DD 16 or Less           |                              |  | 6 |
| 7 | <u>93</u>                          | TOTALS                      | <u>93</u>                    | <u>33,945</u>                          | 7 |

B. Census-For the entire report period.

|    | 1<br>Level of Care | 2 3 4 5<br>Patient Days by Level of Care and Primary Source of Payment |              |              |               |    |
|----|--------------------|--|--------------|--------------|---------------|----|
|    |                    | Medicaid Recipient   | Private Pay  | Other        | Total         |    |
| 8  | SNF                | <u>0</u>   | <u>0</u>     | <u>1,945</u> | <u>1,945</u>  | 8  |
| 9  | SNF/PED            |  |              |              |               | 9  |
| 10 | ICF                | <u>12,663</u>  | <u>8,864</u> | <u>3,108</u> | <u>24,635</u> | 10 |
| 11 | ICF/DD             |  |              |              |               | 11 |
| 12 | SC                 |  |              |              |               | 12 |
| 13 | DD 16 OR LESS      |  |              |              |               | 13 |
| 14 | TOTALS             | <u>12,663</u>  | <u>8,864</u> | <u>5,053</u> | <u>26,580</u> | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.30%

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)  
Headstart and Sherriff's Department

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 5/7/1965

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 \_\_\_\_\_ and days of care provided ????

Medicare Intermediary NGS

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 7/1/14-6/31/15 Fiscal Year: 7/1/14-6/31/15

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

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

|     | Operating Expenses   | Costs Per General Ledger |                |                  |                  | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR BHF USE ONLY |           |
|-----|--|--------------------------|----------------|------------------|------------------|------------------------|----------------------------|-------------------|------------------------|------------------|-----------|
|     |  | Salary/Wage<br>1         | Supplies<br>2  | Other<br>3       | Total<br>4       |                        |                            |                   |                        | 9                | 10        |
|     | <b>A. General Services</b>                                   |                          |                |                  |                  |                        |                            |                   |                        |                  |           |
| 1   | Dietary  | 318,402                  |                | 34,875           | 353,277          |                        | 353,277                    | (3,255)           | 350,021                |                  | 1         |
| 2   | Food Purchase  |                          | 299,183        |                  | 299,183          |                        | 299,183                    | (78,663)          | 220,520                |                  | 2         |
| 3   | Housekeeping   | 97,606                   | 17,954         |                  | 115,560          |                        | 115,560                    |                   | 115,560                |                  | 3         |
| 4   | Laundry  | 71,371                   |                | 1,423            | 72,794           |                        | 72,794                     |                   | 72,794                 |                  | 4         |
| 5   | Heat and Other Utilities                                     |                          |                | 95,975           | 95,975           |                        | 95,975                     | (3,548)           | 92,427                 |                  | 5         |
| 6   | Maintenance  | 85,277                   |                | 30,133           | 115,410          |                        | 115,410                    |                   | 115,410                |                  | 6         |
| 7   | Other (specify):*  |                          |                | (1,256)          | (1,256)          |                        | (1,256)                    |                   | (1,256)                |                  | 7         |
| 8   | <b>TOTAL General Services</b>                                | <b>572,656</b>           | <b>317,137</b> | <b>161,150</b>   | <b>1,050,943</b> |                        | <b>1,050,943</b>           | <b>(85,466)</b>   | <b>965,477</b>         |                  | <b>8</b>  |
|     | <b>B. Health Care and Programs</b>                           |                          |                |                  |                  |                        |                            |                   |                        |                  |           |
| 9   | Medical Director   |                          |                |                  |                  |                        |                            |                   |                        |                  | 9         |
| 10  | Nursing and Medical Records                                  | 1,934,851                | 87,896         | 8,959            | 2,031,706        |                        | 2,031,706                  |                   | 2,031,706              |                  | 10        |
| 10a | Therapy  |                          |                | 241,815          | 241,815          |                        | 241,815                    |                   | 241,815                |                  | 10a       |
| 11  | Activities   | 112,960                  | 950            | 3,020            | 116,930          |                        | 116,930                    |                   | 116,930                |                  | 11        |
| 12  | Social Services  | 38,319                   | 263            | 2,770            | 41,352           |                        | 41,352                     |                   | 41,352                 |                  | 12        |
| 13  | CNA Training   |                          |                |                  |                  |                        |                            |                   |                        |                  | 13        |
| 14  | Program Transportation                                       |                          |                | 8,788            | 8,788            |                        | 8,788                      |                   | 8,788                  |                  | 14        |
| 15  | Other (specify):*  |                          |                |                  |                  |                        |                            |                   |                        |                  | 15        |
| 16  | <b>TOTAL Health Care and Programs</b>                        | <b>2,086,130</b>         | <b>89,109</b>  | <b>265,352</b>   | <b>2,440,591</b> |                        | <b>2,440,591</b>           |                   | <b>2,440,591</b>       |                  | <b>16</b> |
|     | <b>C. General Administration</b>                             |                          |                |                  |                  |                        |                            |                   |                        |                  |           |
| 17  | Administrative   | 68,960                   |                |                  | 68,960           |                        | 68,960                     |                   | 68,960                 |                  | 17        |
| 18  | Directors Fees   |                          |                |                  |                  |                        |                            |                   |                        |                  | 18        |
| 19  | Professional Services  |                          |                | 82,409           | 82,409           |                        | 82,409                     |                   | 82,409                 |                  | 19        |
| 20  | Dues, Fees, Subscriptions & Promotions                       |                          |                | 18,843           | 18,843           |                        | 18,843                     |                   | 18,843                 |                  | 20        |
| 21  | Clerical & General Office Expenses                           | 242,950                  | 12,067         | 32,293           | 287,310          |                        | 287,310                    | (8,720)           | 278,590                |                  | 21        |
| 22  | Employee Benefits & Payroll Taxes                            |                          |                | 594,752          | 594,752          |                        | 594,752                    | (5,950)           | 588,802                |                  | 22        |
| 23  | Inservice Training & Education                               |                          |                |                  |                  |                        |                            |                   |                        |                  | 23        |
| 24  | Travel and Seminar   |                          |                | 8,711            | 8,711            |                        | 8,711                      |                   | 8,711                  |                  | 24        |
| 25  | Other Admin. Staff Transportation                            |                          |                |                  |                  |                        |                            |                   |                        |                  | 25        |
| 26  | Insurance-Prop.Liab.Malpractice                              |                          |                | 70,432           | 70,432           |                        | 70,432                     |                   | 70,432                 |                  | 26        |
| 27  | Other (specify):*  |                          |                |                  |                  |                        |                            |                   |                        |                  | 27        |
| 28  | <b>TOTAL General Administration</b>                          | <b>311,910</b>           | <b>12,067</b>  | <b>807,440</b>   | <b>1,131,417</b> |                        | <b>1,131,417</b>           | <b>(14,670)</b>   | <b>1,116,747</b>       |                  | <b>28</b> |
| 29  | <b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b> | <b>2,970,696</b>         | <b>418,313</b> | <b>1,233,942</b> | <b>4,622,951</b> |                        | <b>4,622,951</b>           | <b>(100,137)</b>  | <b>4,522,814</b>       |                  | <b>29</b> |

\*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.

V. COST CENTER EXPENSES (continued)

|    | Capital Expense                                       | Cost Per General Ledger |               |            |            | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR BHF USE ONLY |    |    |
|----|---|-------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|----|
|    |   | Salary/Wage<br>1        | Supplies<br>2 | Other<br>3 | Total<br>4 |                        |                            |                   |                        | 9                | 10 |    |
|    | <b>D. Ownership</b>                                   |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
| 30 | Depreciation  |                         |               | 60,800     | 60,800     | 60,800                 |                            | 60,800            |                        |                  |    | 30 |
| 31 | Amortization of Pre-Op. & Org.                        |                         |               |            |            |                        |                            |                   |                        |                  |    | 31 |
| 32 | Interest  |                         |               | 17,593     | 17,593     | 17,593                 | (17,593)                   |                   |                        |                  |    | 32 |
| 33 | Real Estate Taxes                                     |                         |               |            |            |                        |                            |                   |                        |                  |    | 33 |
| 34 | Rent-Facility & Grounds                               |                         |               |            |            |                        |                            |                   |                        |                  |    | 34 |
| 35 | Rent-Equipment & Vehicles                             |                         |               |            |            |                        |                            |                   |                        |                  |    | 35 |
| 36 | Other (specify):*                                     |                         |               |            |            |                        | (713)                      | (713)             |                        |                  |    | 36 |
| 37 | <b>TOTAL Ownership</b>                                |                         |               | 78,393     | 78,393     | 78,393                 | (18,306)                   | 60,087            |                        |                  |    | 37 |
|    | <b>Ancillary Expense</b>                              |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
|    | <b>E. Special Cost Centers</b>                        |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
| 38 | Medically Necessary Transportation                    |                         |               |            |            |                        |                            |                   |                        |                  |    | 38 |
| 39 | Ancillary Service Centers                             |                         |               | 105,657    | 105,657    | 105,657                |                            | 105,657           |                        |                  |    | 39 |
| 40 | Barber and Beauty Shops                               |                         |               | 18,156     | 18,156     | 18,156                 |                            | 18,156            |                        |                  |    | 40 |
| 41 | Coffee and Gift Shops                                 |                         |               |            |            |                        |                            |                   |                        |                  |    | 41 |
| 42 | Provider Participation Fee                            |                         |               | 212,089    | 212,089    | 212,089                |                            | 212,089           |                        |                  |    | 42 |
| 43 | Other (specify):* <b>Bad Debt Expense</b>             |                         |               | 206,016    | 206,016    | 206,016                |                            | 206,016           |                        |                  |    | 43 |
| 44 | <b>TOTAL Special Cost Centers</b>                     |                         |               | 541,918    | 541,918    | 541,918                |                            | 541,918           |                        |                  |    | 44 |
| 45 | <b>GRAND TOTAL COST</b><br>(sum of lines 29, 37 & 44) | 2,970,696               | 418,313       | 1,854,253  | 5,243,262  | 5,243,262              | (118,442)                  | 5,124,820         |                        |                  |    | 45 |

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

Facility Name & ID Number **ST JOSEPH NURSING HOME**

# **0005637**

Report Period Beginning: **7/1/14**

Ending: **6/30/15**

**VI. ADJUSTMENT DETAIL**

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

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

|    |   | 1             | 2                      | 3                       |    |
|----|---|---------------|------------------------|-------------------------|----|
|    | <b>NON-ALLOWABLE EXPENSES</b>                               | <b>Amount</b> | <b>Refer-<br/>ence</b> | <b>BHF USE<br/>ONLY</b> |    |
| 1  | Day Care  | \$            |                        | \$                      | 1  |
| 2  | Other Care for Outpatients                                  |               |                        |                         | 2  |
| 3  | Governmental Sponsored Special Programs                     |               |                        |                         | 3  |
| 4  | Non-Patient Meals   | (51,213)      | 2                      |                         | 4  |
| 5  | Telephone, TV & Radio in Resident Rooms                     | (8,720)       | 21                     |                         | 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                        | (17,593)      | 32                     |                         | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds                    |               |                        |                         | 11 |
| 12 | Non-Working Officer's or Owner's Salary                     |               |                        |                         | 12 |
| 13 | Sales Tax   |               |                        |                         | 13 |
| 14 | Non-Care Related Interest                                   |               |                        |                         | 14 |
| 15 | Non-Care Related Owner's Transactions                       |               |                        |                         | 15 |
| 16 | Personal Expenses (Including Transportation)                |               |                        |                         | 16 |
| 17 | Non-Care Related Fees                                       | 477           | 2                      |                         | 17 |
| 18 | Fines and Penalties   |               |                        |                         | 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                   |               |                        |                         | 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                                       |               |                        |                         | 29 |
| 30 | <b>SUBTOTAL (A): (Sum of lines 1-29)</b>                    | \$ (77,049)   |                        | \$                      | 30 |

| <b>BHF USE ONLY</b> |  |    |  |    |    |
|---------------------|--|----|--|----|----|
| 48                  |  | 49 |  | 50 |    |
|                     |  |    |  | 51 |    |
|                     |  |    |  |    | 52 |

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

|    |   | 1             | 2                |    |
|----|---|---------------|------------------|----|
|    |   | <b>Amount</b> | <b>Reference</b> |    |
| 31 | Non-Paid Workers-Attach Schedule*                         | \$            |                  | 31 |
| 32 | Donated Goods-Attach Schedule*                            |               |                  | 32 |
| 33 | Amortization of Organization & Pre-Operating Expense      |               |                  | 33 |
| 34 | Adjustments for Related Organization Costs (Schedule VII) |               |                  | 34 |
| 35 | Other- Attach Schedule                                    |               |                  | 35 |
| 36 | <b>SUBTOTAL (B): (sum of lines 31-35)</b>                 | \$            |                  | 36 |
|    | (sum of SUBTOTALS   |               |                  |    |
| 37 | <b>TOTAL ADJUSTMENTS (A) and (B)</b>                      | \$ (77,049)   |                  | 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                |    |
|----|--|------------|-----------|---------------|------------------|----|
|    |  | <b>Yes</b> | <b>No</b> | <b>Amount</b> | <b>Reference</b> |    |
| 38 | Medically Necessary Transport.         |            |           | \$            |                  | 38 |
| 39 |  |            |           |               |                  | 39 |
| 40 | Gift and Coffee Shops                  |            |           |               |                  | 40 |
| 41 | Barber and Beauty Shops                |            |           |               |                  | 41 |
| 42 | Laboratory and Radiology               |            |           |               |                  | 42 |
| 43 | Prescription Drugs                     |            |           |               |                  | 43 |
| 44 |  |            |           |               |                  | 44 |
| 45 | Other-Attach Schedule                  |            |           |               |                  | 45 |
| 46 | Other-Attach Schedule                  |            |           |               |                  | 46 |
| 47 | <b>TOTAL (C): (sum of lines 38-46)</b> |            |           | \$            |                  | 47 |

ST JOSEPH NURSING HOME

ID# 0005637

Report Period Beginning: 7/1/14

Ending: 6/30/15

Sch. V Line

| NON-ALLOWABLE EXPENSES |  | Amount     | Reference |    |
|------------------------|--|------------|-----------|----|
| 1                      | Sister's Portion of Dietary Costs              | \$ (3,255) | 1         | 1  |
| 2                      | Sister's Portion of Food Costs                 | (27,927)   | 2         | 2  |
| 3                      | Sister's Portion of Heat and Other Utilities   | (3,548)    | 5         | 3  |
| 4                      | Sister's Portion of Employee Benefits in Meals | (5,950)    | 22        | 4  |
| 5                      | Sister's Portion of Depreciation Expense       | (713)      | 36        | 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 | <b>Total</b> |  | (41,393) | 49 |

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number ST JOSEPH NURSING HOME# 0005637

Report Period Beginning:

7/1/14

Ending:

6/30/15

## 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  | (3,255)          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (3,255)           | 1         |
| 2   | Food Purchase  | (78,663)         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (78,663)          | 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                                   | (3,548)          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (3,548)           | 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   | <b>TOTAL General Services</b>                              | <b>(85,466)</b>  | <b>0</b> | <b>(85,466)</b>   | <b>8</b>  |
|     | <b>B. Health Care and Programs</b>                         |                  |          |          |          |          |          |          |          |          |          |          |                   |           |
| 9   | Medical Director   | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 9         |
| 10  | Nursing and Medical Records                                | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 10        |
| 10a | Therapy  | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 10a       |
| 11  | Activities   | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 11        |
| 12  | Social Services  | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 12        |
| 13  | CNA Training   | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 13        |
| 14  | Program Transportation                                     | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 14        |
| 15  | Other (specify):*  | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 15        |
| 16  | <b>TOTAL Health Care and Programs</b>                      | <b>0</b>         | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>16</b> |
|     | <b>C. General Administration</b>                           |                  |          |          |          |          |          |          |          |          |          |          |                   |           |
| 17  | Administrative   | 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                           | 0                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0                 | 20        |
| 21  | Clerical & General Office Expenses                         | (8,720)          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (8,720)           | 21        |
| 22  | Employee Benefits & Payroll Taxes                          | (5,950)          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (5,950)           | 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  | <b>TOTAL General Administration</b>                        | <b>(14,670)</b>  | <b>0</b> | <b>(14,670)</b>   | <b>28</b> |
| 29  | <b>TOTAL Operating Expense</b><br>(sum of lines 8,16 & 28) | <b>(100,137)</b> | <b>0</b> | <b>(100,137)</b>  | <b>29</b> |

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number ST JOSEPH NURSING HOME# 0005637

Report Period Beginning:

7/1/14

Ending:

6/30/15

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

|    | Capital Expense                    | PAGES<br>5 & 5A | PAGE<br>6 | PAGE<br>6A | PAGE<br>6B | PAGE<br>6C | PAGE<br>6D | PAGE<br>6E | PAGE<br>6F | PAGE<br>6G | PAGE<br>6H | PAGE<br>6I | SUMMARY<br>TOTALS<br>(to Sch V, col.7) |           |
|----|------------------------------------|-----------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|-----------|
|    | <b>D. Ownership</b>                |                 |           |            |            |            |            |            |            |            |            |            |  |           |
| 30 | Depreciation                       | 0               | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 30        |
| 31 | Amortization of Pre-Op. & Org.     | 0               | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 31        |
| 32 | Interest                           | (17,593)        | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (17,593)                               | 32        |
| 33 | Real Estate Taxes                  | 0               | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 33        |
| 34 | Rent-Facility & Grounds            | 0               | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 34        |
| 35 | Rent-Equipment & Vehicles          | 0               | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 35        |
| 36 | Other (specify):*                  | (713)           | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (713)                                  | 36        |
| 37 | <b>TOTAL Ownership</b>             | <b>(18,306)</b> | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(18,306)</b>                        | <b>37</b> |
|    | <b>Ancillary Expense</b>           |                 |           |            |            |            |            |            |            |            |            |            |  |           |
|    | <b>E. Special Cost Centers</b>     |                 |           |            |            |            |            |            |            |            |            |            |  |           |
| 38 | Medically Necessary Transportation | 0               | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 38        |
| 39 | Ancillary Service Centers          | 0               | 0         | 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 | <b>TOTAL Special Cost Centers</b>  | <b>0</b>        | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>                               | <b>44</b> |
|    | <b>GRAND TOTAL COST</b>            |                 |           |            |            |            |            |            |            |            |            |            |  |           |
| 45 | (sum of lines 29, 37 & 44)         | (118,442)       | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (118,442)                              | 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 |
| <b>THIS WORKSHEET IS NOT APPLICABLE</b> |             |                         |      |                                   |      |                  |
|   |             |                         |      |                                   |      |                  |
|   |             |                         |      |                                   |      |                  |
|   |             |                         |      |                                   |      |                  |
|   |             |                         |      |                                   |      |                  |
|   |             |                         |      |                                   |      |                  |

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: Adjustments for Related Organization Costs (7 minus 4) |    |
|------------|--------------|---------------------------|--------|--------------------------------|----------------------|--|--|----|
| Schedule V | Line         | Item                      | Amount | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization |  |    |
| 1          | V            |                           | \$     |                                |                      | \$                                     | \$   | 1  |
| 2          | V            |                           |        |                                |                      |  |  | 2  |
| 3          | V            |                           |        |                                |                      |  |  | 3  |
| 4          | V            |                           |        |                                |                      |  |  | 4  |
| 5          | V            |                           |        |                                |                      |  |  | 5  |
| 6          | V            |                           |        |                                |                      |  |  | 6  |
| 7          | V            |                           |        |                                |                      |  |  | 7  |
| 8          | V            |                           |        |                                |                      |  |  | 8  |
| 9          | V            |                           |        |                                |                      |  |  | 9  |
| 10         | V            |                           |        |                                |                      |  |  | 10 |
| 11         | V            |                           |        |                                |                      |  |  | 11 |
| 12         | V            |                           |        |                                |                      |  |  | 12 |
| 13         | V            |                           |        |                                |                      |  |  | 13 |
| 14         | <b>Total</b> |                           | \$     |                                |                      | \$                                     | \$ *   | 14 |

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

Facility Name & ID Number

ST JOSEPH NURSING HOME

# 0005637

Report Period Beginning:

7/1/14

Ending:

6/30/15

VII. RELATED PARTIES

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

|    | 1<br>OWNERS                      |             | 2<br>RELATED NURSING HOMES |      | 3<br>OTHER RELATED BUSINESS ENTITIES |      |                  |    |
|----|----------------------------------|-------------|----------------------------|------|--------------------------------------|------|------------------|----|
|    | Name                             | Ownership % | Name                       | City | Name                                 | City | Type of Business |    |
| 1  | THIS WORKSHEET IS NOT APPLICABLE |             |                            |      |                                      |      |                  | 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 |

Facility Name & ID Number ST JOSEPH NURSING HOME # 0005637 Report Period Beginning: 7/1/14 Ending: 6/30/15

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<br>Name                               | 2<br>Title | 3<br>Function | 4<br>Ownership Interest | 5<br>Compensation Received From Other Nursing Homes* | 6<br>Average Hours Per Work Week Devoted to this Facility and % of Total Work Week |         | 7<br>Compensation Included in Costs for this Reporting Period** |        | 8<br>Schedule V. Line & Column Reference |
|----|---|------------|---------------|-------------------------|--|--|---------|---|--------|--|
|    |   |            |               |                         |  | Hours  | Percent | Description   | Amount |  |
| 1  | <b>THIS WORKSHEET IS NOT APPLICABLE</b> |            |               |                         |  |  |         |   | \$     | 1  |
| 2  |   |            |               |                         |  |  |         |   |        | 2  |
| 3  |   |            |               |                         |  |  |         |   |        | 3  |
| 4  |   |            |               |                         |  |  |         |   |        | 4  |
| 5  |   |            |               |                         |  |  |         |   |        | 5  |
| 6  |   |            |               |                         |  |  |         |   |        | 6  |
| 7  |   |            |               |                         |  |  |         |   |        | 7  |
| 8  |   |            |               |                         |  |  |         |   |        | 8  |
| 9  |   |            |               |                         |  |  |         |   |        | 9  |
| 10 |   |            |               |                         |  |  |         |   |        | 10                                       |
| 11 |   |            |               |                         |  |  |         |   |        | 11                                       |
| 12 |   |            |               |                         |  |  |         |   |        | 12                                       |
| 13 |   |            |               |                         |  |  |         | <b>TOTAL</b>  | \$     | 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 ST JOSEPH NURSING HOME

# 0005637

Report Period Beginning:

7/1/14

Ending:

6/30/15

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 \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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

| 1                         | 2                                       | 3  | 4           | 5  | 6                                   | 7   | 8              | 9                               |    |
|---------------------------|---|--|-------------|--|-------------------------------------|---|----------------|---------------------------------|----|
| Schedule V Line Reference | Item                                    | Unit of Allocation (i.e.,Days, Direct Cost, Square Feet) | Total Units | Number of Subunits Being Allocated Among | Total Indirect Cost Being Allocated | Amount of Salary Cost Contained in Column 6 | Facility Units | Allocation (col.8/col.4)x col.6 |    |
| 1                         |   |  |             |  | \$                                  | \$  |                | \$                              | 1  |
| 2                         | <b>THIS WORKSHEET IS NOT APPLICABLE</b> |  |             |  |                                     |   |                |                                 |    |
| 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                        | <b>TOTALS</b>                           |  |             |  | \$                                  | \$  |                | \$                              |    |

Facility Name & ID Number

ST JOSEPH NURSING HOME

# 0005637

Report Period Beginning:

7/1/14

Ending:

6/30/15

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 |               |                          |                                   |
| <b>A. Directly Facility Related</b> |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| <b>Long-Term</b>                    |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 1                                   | Bank of Lacon                     |           | X  | Working Capital | \$1,484.03        | 11/15/13  | \$ 400,000        | \$ 302,803               | 11/15/16  | 4.0000 | \$ 17,593        |              |                |         |               |                          |                                   |
| 2                                   | Sisters of St Francis of Assisi   | X         |    | Working Capital | \$1,000.00        | 7/14/14   | 150,000           | 150,000                  | N/A       | None   | None             |              |                |         |               |                          |                                   |
| 3                                   | Sisters of St Francis of Assisi   | X         |    | Working Capital | None              | 2/17/2015 | 80,000            | 80,000                   | 2/17/2016 | 1.2500 | None             |              |                |         |               |                          |                                   |
| 4                                   | Sisters of St Francis of Assisi   | X         |    | Working Capital | None              | 4/22/2015 | 150,000           | 150,000                  | 4/22/2016 | 1.2500 | None             |              |                |         |               |                          |                                   |
| 5                                   |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| <b>Working Capital</b>              |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 6                                   |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 7                                   |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 8                                   |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 9                                   | <b>TOTAL Facility Related</b>     |           |    |                 | <b>\$2,484.03</b> |           | <b>\$ 780,000</b> | <b>\$ 682,803</b>        |           |        | <b>\$ 17,593</b> |              |                |         |               |                          |                                   |
| <b>B. Non-Facility Related*</b>     |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 10                                  |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 11                                  |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 12                                  |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 13                                  |                                   |           |    |                 |                   |           |                   |                          |           |        |                  |              |                |         |               |                          |                                   |
| 14                                  | <b>TOTAL Non-Facility Related</b> |           |    |                 |                   |           | <b>\$</b>         | <b>\$</b>                |           |        | <b>\$</b>        |              |                |         |               |                          |                                   |
| 15                                  | <b>TOTALS (line 9+line14)</b>     |           |    |                 |                   |           | <b>\$ 780,000</b> | <b>\$ 682,803</b>        |           |        | <b>\$ 17,593</b> |              |                |         |               |                          |                                   |

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.  |      | \$  |    |                         | 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.)  |      | \$  |    |                         | 2  |
| 3. Under or (over) accrual (line 2 minus line 1).  |      | \$  |    |                         | 3  |
| 4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)   |      | \$  |    |                         | 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.<br><b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b> |      | \$  |    |                         | 5  |
| 6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.<br><b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>      |      | \$  |    |                         | 6  |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.  |      | \$  |    |                         | 7  |
| Real Estate Tax History:   |      |   |    |                         |    |
| Real Estate Tax Bill for Calendar Year:  | 2010 | _____   | 8  | <b>FOR BHF USE ONLY</b> |    |
|  | 2011 | _____   | 9  |                         |    |
|  | 2012 | _____   | 10 |                         |    |
|  | 2013 | _____   | 11 |                         |    |
|  | 2014 | _____   | 12 |                         |    |
| <b>THIS WORKSHEET IS NOT APPLICABLE</b>  |      |   |    | 13                      | 13 |
|  |      |   |    | 14                      | 14 |
|  |      |   |    | 15                      | 15 |
|  |      |   |    | 16                      | 16 |

**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 ST JOSEPH NURSING HOME COUNTY MARSHALL

FACILITY IDPH LICENSE NUMBER 0005637

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE ( ) \_\_\_\_\_ FAX #: ( ) \_\_\_\_\_

**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<br/>Applicable to<br/>Nursing Home</u> |
| 1.  | _____                            | _____                       | \$ _____         | \$ _____                                      |
| 2.  | THIS WORKSHEET IS NOT APPLICABLE |                             | \$ _____         | \$ _____                                      |
| 3.  | _____                            | _____                       | \$ _____         | \$ _____                                      |
| 4.  | _____                            | _____                       | \$ _____         | \$ _____                                      |
| 5.  | _____                            | _____                       | \$ _____         | \$ _____                                      |
| 6.  | _____                            | _____                       | \$ _____         | \$ _____                                      |
| 7.  | _____                            | _____                       | \$ _____         | \$ _____                                      |
| 8.  | _____                            | _____                       | \$ _____         | \$ _____                                      |
| 9.  | _____                            | _____                       | \$ _____         | \$ _____                                      |
| 10. | _____                            | _____                       | \$ _____         | \$ _____                                      |
|     |                                  | <b>TOTALS</b>               | \$ _____         | \$ _____                                      |

**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                 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 ST JOSEPH NURSING HOME

# 0005637 Report Period Beginning:

7/1/14 Ending:

6/30/15

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 66,656 B. General Construction Type: Exterior BRICK Frame STEEL 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).

NOT 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: NOT APPLICABLE 2. Number of Years Over Which it is Being Amortized: NOT APPLICABLE  
 3. Current Period Amortization: NOT APPLICABLE 4. Dates Incurred: NOT APPLICABLE

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

**XI. OWNERSHIP COSTS:**

A. Land.

|   | 1<br>Use                        | 2<br>Square Feet | 3<br>Year Acquired | 4<br>Cost        |   |
|---|---------------------------------|------------------|--------------------|------------------|---|
| 1 | <u>OWNED BY DAUGHTERS</u>       |                  |                    | \$               | 1 |
| 2 | <u>OF ST. FRANCIS OF ASSISI</u> | <u>428,532</u>   | <u>1965</u>        | <u>25,700</u>    | 2 |
| 3 | <u>TOTALS</u>                   | <u>428,532</u>   |                    | <u>\$ 25,700</u> | 3 |

Facility Name &amp; ID Number ST JOSEPH NURSING HOME

# 0005637

Report Period Beginning:

7/1/14

Ending:

6/30/15

**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  | 43                                 |                  | 1965          |                  | \$ 465,065 | \$ 9,301                  | 50            | \$ 9,301                   | \$          | \$ 465,065               | 4  |
| 5  | 50                                 |                  | 1969          |                  | 898,293    | 17,966                    | 50            | 17,966                     |             | 808,463                  | 5  |
| 6  |                                    |                  | 1968          |                  | 395,224    |                           | 25            |                            |             | 395,224                  | 6  |
| 7  |                                    |                  | 1986          |                  | 9,717      |                           | 12            |                            |             | 9,717                    | 7  |
| 8  |                                    |                  | 2010          |                  | 5,818      | 388                       | 15            | 388                        |             | 2,327                    | 8  |
|    | <b>Improvement Type**</b>          |                  |               |                  |            |                           |               |                            |             |                          |    |
| 9  | MISC                               |                  | 1968          |                  | 6,160      | 123                       | 50            | 123                        |             | 5,790                    | 9  |
| 10 | GARAGE                             |                  | 1972          |                  | 2,491      | 50                        | 50            | 50                         |             | 2,142                    | 10 |
| 11 | FINISH BASEMENT                    |                  | 1973          |                  | 6,343      | 127                       | 50            | 127                        |             | 5,328                    | 11 |
| 12 | WINDOW                             |                  | 1974          |                  | 900        | 18                        | 50            | 18                         |             | 738                      | 12 |
| 13 | INSULATION                         |                  | 1976          |                  | 21,986     | 440                       | 50            | 440                        |             | 17,149                   | 13 |
| 14 | ROOF                               |                  | 1980          |                  | 16,049     | 321                       | 50            | 321                        |             | 11,234                   | 14 |
| 15 | MISC REMODELING                    |                  | 1981          |                  | 7,711      |                           | 10            |                            |             | 7,711                    | 15 |
| 16 | ADPA AUDIT ADJUSTMENTS             |                  | 1982          |                  | 351,694    |                           | 10            |                            |             | 351,694                  | 16 |
| 17 | DECORATING                         |                  | 1987          |                  | 3,285      |                           | 10            |                            |             | 3,285                    | 17 |
| 18 | PARKING LOT                        |                  | 1988          |                  | 19,937     |                           | 10            |                            |             | 19,937                   | 18 |
| 19 | FIRE ALARM SYSTEM                  |                  | 1990          |                  | 37,956     |                           | 10            |                            |             | 37,956                   | 19 |
| 20 | NEW ROOF                           |                  | 1992          |                  | 55,787     |                           | 10            |                            |             | 55,787                   | 20 |
| 21 | HOT WATER TANK                     |                  | 1992          |                  | 3,295      |                           | 10            |                            |             | 3,295                    | 21 |
| 22 | BUILDING PAINTING                  |                  | 1993          |                  | 7,336      |                           | 5             |                            |             | 7,336                    | 22 |
| 23 | ROOF REPAIRS                       |                  | 1993          |                  | 434        |                           | 10            |                            |             | 434                      | 23 |
| 24 | WATER HEATER                       |                  | 1993          |                  | 223        |                           | 15            |                            |             | 223                      | 24 |
| 25 | BOILER REPAID                      |                  | 1993          |                  | 1,415      |                           | 10            |                            |             | 1,415                    | 25 |
| 26 | CODE ALERT FIRE SYSTEM             |                  | 1995          |                  | 8,559      |                           | 10            |                            |             | 8,559                    | 26 |
| 27 | MISC                               |                  | 1997          |                  | 3,013      |                           | 10            |                            |             | 3,013                    | 27 |
| 28 | VINYL FLOOR                        |                  | 1998          |                  | 4,012      |                           | 5             |                            |             | 4,012                    | 28 |
| 29 | CERAMIC FLOOR FOR NEW TUB          |                  | 1999          |                  | 107        | 5                         | 20            | 5                          |             | 79                       | 29 |
| 30 | CARPET ON WALLS                    |                  | 2000          |                  | 2,668      |                           | 5             |                            |             | 2,668                    | 30 |
| 31 | METAMORA TELEPHONE SYSTEM          |                  | 2000          |                  | 7,337      |                           | 10            |                            |             | 7,337                    | 31 |
| 32 | TOMKAT ROOFING                     |                  | 2001          |                  | 18,760     |                           | 10            |                            |             | 18,760                   | 32 |
| 33 | HOBERT CORP                        |                  | 2001          |                  | 1,555      |                           | 10            |                            |             | 1,555                    | 33 |
| 34 | ASPHALT REPAID                     |                  | 2002          |                  | 2,900      |                           | 8             |                            |             | 2,900                    | 34 |
| 35 | 75 GALLON 365M ASME WTR HTR        |                  | 2006          |                  | 5,225      | 523                       | 10            | 523                        |             | 4,443                    | 35 |
| 36 | ULTRA CARE 709 BED LAMINATE PANELS |                  | 2006          |                  | 5,809      | 387                       | 15            | 387                        |             | 3,290                    | 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 &amp; ID Number ST JOSEPH NURSING HOME

# 0005637

Report Period Beginning:

7/1/14

Ending:

6/30/15

## XI. OWNERSHIP COSTS (continued)

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

| 1  | 2   | 3                | 4            | 5                         | 6             | 7                          | 8           | 9                        |    |
|----|---|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Improvement Type**  | Year Constructed | Cost         | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 37 | HOYER PROF PATIENT LIFT                                   | 2006             | \$ 3,020     | \$ 302                    | 10            | \$ 302                     | \$          | \$ 2,567                 | 37 |
| 38 | HOYER PROF VERTICAL PATIENT LIFT W/SCALE                  | 2006             | 4,249        | 425                       | 10            | 425                        |             | 3,608                    | 38 |
| 39 | CONCRETE SIDEWALK   | 2007             | 5,220        | 348                       | 15            | 348                        |             | 2,610                    | 39 |
| 40 | ROOFING   | 2007             | 20,986       | 2,099                     | 10            | 2,099                      |             | 15,737                   | 40 |
| 41 | FIRE DAMPERS  | 2007             | 13,100       | 873                       | 15            | 873                        |             | 6,552                    | 41 |
| 42 | BEDS (16)   | 2007             | 19,904       | 1,327                     | 15            | 1,327                      |             | 9,956                    | 42 |
| 43 | DOOR ALARM SYSTEM   | 2007             | 20,963       | 1,398                     | 15            | 1,398                      |             | 10,483                   | 43 |
| 44 | EQUIPMENT - NURSING SERVICE                               | 2008             | 21,360       | 1,424                     | 15            | 1,424                      |             | 8,051                    | 44 |
| 45 | KITCHEN SUPPRESSION HOOD                                  | 2010             | 3,321        | 110                       | 5             | 110                        |             | 3,321                    | 45 |
| 46 | MODIFY GAS PIPING TO KITCHEN                              | 2010             | 1,585        | 79                        | 5             | 79                         |             | 1,585                    | 46 |
| 47 | AIR CONDITIONING UNIT                                     | 2011             | 45,717       | 2,286                     | 20            | 2,286                      |             | 11,429                   | 47 |
| 48 | MEDICAL EQUIPMENT -DEFIBRILATOR                           | 2011             | 1,562        | 156                       | 10            | 156                        |             | 781                      | 48 |
| 49 | LOUNGE REMODEL: WALL REPAID AND PAINT                     | 2012             | 1,100        | 110                       | 10            | 110                        |             | 440                      | 49 |
| 50 | LOUNGE REMODEL: FLOORING (CARPETING) INSTALL              | 2012             | 3,465        | 173                       | 20            | 173                        |             | 693                      | 50 |
| 51 | REHAB ROOM UPGRADE: PAINT, VINLY FLOOR & PURCH            | 2012             | 4,344        | 434                       | 10            | 434                        |             | 1,737                    | 51 |
| 52 | WATER HEATER AND BOOSTER                                  | 2012             | 4,817        | 241                       | 20            | 241                        |             | 964                      | 52 |
| 53 | DINING ROOM LIGHTS  | 2013             | 1,137        | 114                       | 10            | 114                        |             | 341                      | 53 |
| 54 | DINING ROOM DOOR  | 2013             | 7,445        | 745                       | 10            | 745                        |             | 1,923                    | 54 |
| 55 | LAND IMPROVEMENTS - EARTHWORK, PLANTS, MOBILA             | 2013             | 7,510        | 751                       | 10            | 751                        |             | 1,565                    | 55 |
| 56 | ADJUSTMENT FOR PY DEPRECIATION                            |                  |              |                           |               |                            |             | 31,634                   | 56 |
| 57 | Chapel Flooring and Painting                              | 2014             | 19,580       | 783                       | 25            | 783                        |             | 1,436                    | 57 |
| 58 | Synthetic Wall Guard-Whole Facility (Lower Wall Covering) | 2014             | 36,550       | 1,462                     | 25            | 1,462                      |             | 2,802                    | 58 |
| 59 | Concrete Flooring-External-Memorial Garden Patio          | 2014             | 35,808       | 2,387                     | 15            | 2,387                      |             | 4,575                    | 59 |
| 60 |   |                  |              |                           |               |                            |             |                          | 60 |
| 61 | Garage Roof Replacement                                   | 2015             | 1,250        | 10                        | 10            | 10                         |             | 10                       | 61 |
| 62 | Ice Machine Compressor Replacement                        | 2015             | 650          | 11                        | 5             | 11                         |             | 11                       | 62 |
| 63 |   |                  |              |                           |               |                            |             |                          | 63 |
| 64 |   |                  |              |                           |               |                            |             |                          | 64 |
| 65 |   |                  |              |                           |               |                            |             |                          | 65 |
| 66 |   |                  |              |                           |               |                            |             |                          | 66 |
| 67 |   |                  |              |                           |               |                            |             |                          | 67 |
| 68 |   |                  |              |                           |               |                            |             |                          | 68 |
| 69 |   |                  |              |                           |               |                            |             |                          | 69 |
| 70 | TOTAL (lines 4 thru 69)                                   |                  | \$ 2,661,707 | \$ 47,696                 |               | \$ 47,696                  | \$          | \$ 2,393,677             | 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<br>Cost  | Current Book<br>Depreciation 2 | Straight Line<br>Depreciation 3 | 4<br>Adjustments | Component<br>Life 5 | Accumulated<br>Depreciation 6 |    |
|----|--------------------------|------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 71 | Purchased in Prior Years | \$ 317,142 | \$ 13,104                      | \$ 13,104                       | \$               |                     | \$ 187,883                    | 71 |
| 72 | Current Year Purchases   |            |                                |                                 |                  |                     |                               | 72 |
| 73 | Fully Depreciated Assets | 488,139    |                                |                                 |                  |                     | 488,139                       | 73 |
| 74 |                          |            |                                |                                 |                  |                     |                               | 74 |
| 75 | TOTALS                   | \$ 805,281 | \$ 13,104                      | \$ 13,104                       | \$               |                     | \$ 676,022                    | 75 |

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

|    | 1<br>Use         | Model, Make<br>and Year 2 | Year<br>Acquired 3 | 4<br>Cost | Current Book<br>Depreciation 5 | Straight Line<br>Depreciation 6 | 7<br>Adjustments | Life in<br>Years 8 | Accumulated<br>Depreciation 9 |    |
|----|------------------|---------------------------|--------------------|-----------|--------------------------------|---------------------------------|------------------|--------------------|-------------------------------|----|
| 76 | NURSING HOME USE | CHEVY CAPRICE & PICKUP    | 1987               | \$ 24,879 | \$                             | \$                              | \$               |                    | \$ 24,879                     | 76 |
| 77 | NURSING HOME USE | MISC. OTHER               | VARIOUS            | 9,476     |                                |                                 |                  |                    | 9,476                         | 77 |
| 78 | NURSING HOME USE | 2008 MED DUTY VEHICLE     | 2008               | 46,866    |                                |                                 |                  |                    | 46,866                        | 78 |
| 79 |                  |                           |                    |           |                                |                                 |                  |                    |                               | 79 |
| 80 | TOTALS           |                           |                    | \$ 81,221 | \$                             | \$                              | \$               |                    | \$ 81,221                     | 80 |

E. Summary of Care-Related Assets

|    |                            | 1<br>Reference   | 2<br>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) | \$ 3,573,909 | 81    |
| 82 | Current Book Depreciation  | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)                 | \$ 60,800    | 82    |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)                 | \$ 60,800    | 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)                 | \$ 3,150,920 | 85    |

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

|    | 1<br>Description & Year Acquired | 2<br>Cost | Current Book<br>Depreciation 3 | Accumulated<br>Depreciation 4 |    |
|----|----------------------------------|-----------|--------------------------------|-------------------------------|----|
| 86 | SISTERS' SHARE OF BUILDING       | \$ 63,491 | \$                             | \$ 63,491                     | 86 |
| 87 |                                  |           |                                |                               | 87 |
| 88 |                                  |           |                                |                               | 88 |
| 89 |                                  |           |                                |                               | 89 |
| 90 |                                  |           |                                |                               | 90 |
| 91 | TOTALS                           | \$ 63,491 | \$                             | \$ 63,491                     | 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.

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: THIS WORKSHEET IS NOT APPLICABLE
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<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Original<br>Lease Date | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>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. | <u>/2016</u>       | \$ _____    |
| 13. | <u>/2017</u>       | \$ _____    |
| 14. | <u>/2018</u>       | \$ _____    |

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized \_\_\_\_\_  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?  YES  NO
16. Rental Amount for movable equipment: \$ \_\_\_\_\_ Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

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

|    | 1<br>Use     | 2<br>Model Year<br>and Make | 3<br>Monthly Lease<br>Payment | 4<br>Rental Expense<br>for this Period |    |
|----|--------------|-----------------------------|-------------------------------|--|----|
| 17 |              |                             | \$                            | \$                                     | 17 |
| 18 |              |                             |                               |  | 18 |
| 19 |              |                             |                               |  | 19 |
| 20 |              |                             |                               |  | 20 |
| 21 | <b>TOTAL</b> |                             | \$                            | \$                                     | 21 |

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

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

Facility Name & ID Number ST JOSEPH NURSING HOME # 0005637 Report Period Beginning: 7/1/14 Ending: 6/30/15  
**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. <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  |           |          | Total |
|----|---------------------------------|-----------|-----------|----------|-------|
|    |                                 | 1         | 2         | 3        |       |
|    |                                 | Drop-outs | Completed | Contract |       |
| 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.

\$ NONE

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

|    | Service  | 1<br>Schedule V<br>Line & Column<br>Reference | 2                   |    | 3                                | 4   |      | 5                                    | 6                             | 7                              | 8 |
|----|--|---|---------------------|----|----------------------------------|---|------|--------------------------------------|-------------------------------|--------------------------------|---|
|    |  |   | Staff               |    | Cost                             | Outside Practitioner<br>(other than consultant) |      | Supplies<br>(Actual or<br>Allocated) | Total Units<br>(Column 2 + 4) | Total Cost<br>(Col. 3 + 5 + 6) |   |
|    |  |   | Units of<br>Service |    |                                  | Units   | Cost |                                      |                               |                                |   |
| 1  | Licensed Occupational Therapist  |   | hrs                 | \$ |                                  | \$  | \$   |                                      | \$                            | 1                              |   |
| 2  | Licensed Speech and Language<br>Development Therapist                          |   | hrs                 |    |                                  |   |      |                                      |                               | 2                              |   |
| 3  | Licensed Recreational Therapist  |   | hrs                 |    |                                  |   |      |                                      |                               | 3                              |   |
| 4  | Licensed Physical Therapist  |   | hrs                 |    |                                  |   |      |                                      |                               | 4                              |   |
| 5  | Physician Care   |   | visits              |    | THIS WORKSHEET IS NOT APPLICABLE |   |      | #VALUE!                              |                               | 5                              |   |
| 6  | Dental Care  |   | visits              |    |                                  |   |      |                                      |                               | 6                              |   |
| 7  | Work Related Program   |   | hrs                 |    |                                  |   |      |                                      |                               | 7                              |   |
| 8  | Habilitation   |   | hrs                 |    |                                  |   |      |                                      |                               | 8                              |   |
| 9  | Pharmacy   |   | # of<br>prescrpts   |    |                                  |   |      |                                      |                               | 9                              |   |
| 10 | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |   | hrs                 |    |                                  |   |      |                                      |                               | 10                             |   |
| 11 | Academic Education   |   | hrs                 |    |                                  |   |      |                                      |                               | 11                             |   |
| 12 | Other (specify):   |   |                     |    |                                  |   |      |                                      |                               | 12                             |   |
| 13 | Other (specify):   |   |                     |    |                                  |   |      |                                      |                               | 13                             |   |
| 14 | <b>TOTAL</b>   |   |                     | \$ |                                  | \$  | \$   | #VALUE!                              | \$                            | 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 **ST JOSEPH NURSING HOME**

# **0005637**

Report Period Beginning: **7/1/14**

Ending:

**6/30/15**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **6/30/15** (last day of reporting year)

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

|                            |   | 1            | 2                    |    |
|----------------------------|---|--------------|----------------------|----|
|                            |   | Operating    | After Consolidation* |    |
| <b>A. Current Assets</b>   |   |              |                      |    |
| 1                          | Cash on Hand and in Banks   | \$ 232,343   | \$                   | 1  |
| 2                          | Cash-Patient Deposits   | 6,158        |                      | 2  |
| 3                          | Accounts & Short-Term Notes Receivable-Patients (less allowance ) | 227,677      |                      | 3  |
| 4                          | Supply Inventory (priced at )                                     | 16,513       |                      | 4  |
| 5                          | Short-Term Investments  |              |                      | 5  |
| 6                          | Prepaid Insurance   | 18,491       |                      | 6  |
| 7                          | Other Prepaid Expenses  | 2,605        |                      | 7  |
| 8                          | Accounts Receivable (owners or related parties)                   |              |                      | 8  |
| 9                          | Other(specify): <b>Medicare/Medicaid Receivable</b>               | 349,853      |                      | 9  |
| 10                         | <b>TOTAL Current Assets (sum of lines 1 thru 9)</b>               | \$ 853,640   | \$                   | 10 |
| <b>B. Long-Term Assets</b> |   |              |                      |    |
| 11                         | Long-Term Notes Receivable  |              |                      | 11 |
| 12                         | Long-Term Investments   |              |                      | 12 |
| 13                         | Land  | 122,321      |                      | 13 |
| 14                         | Buildings, at Historical Cost                                     | 1,542,375    |                      | 14 |
| 15                         | Leasehold Improvements, at Historical Cost                        | 981,328      |                      | 15 |
| 16                         | Equipment, at Historical Cost                                     | 901,950      |                      | 16 |
| 17                         | Accumulated Depreciation (book methods)                           | (3,150,920)  |                      | 17 |
| 18                         | Deferred Charges  |              |                      | 18 |
| 19                         | Organization & Pre-Operating Costs                                |              |                      | 19 |
| 20                         | Accumulated Amortization - Organization & Pre-Operating Costs     |              |                      | 20 |
| 21                         | Restricted Funds  | 61,734       |                      | 21 |
| 22                         | Other Long-Term Assets (specify):                                 |              |                      | 22 |
| 23                         | Other(specify):   |              |                      | 23 |
| 24                         | <b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>           | \$ 458,788   | \$                   | 24 |
| 25                         | <b>TOTAL ASSETS (sum of lines 10 and 24)</b>                      | \$ 1,312,428 | \$                   | 25 |

|  |  | 1            | 2                    |    |
|--|--|--------------|----------------------|----|
|  |  | Operating    | After Consolidation* |    |
| <b>C. Current Liabilities</b>                |  |              |                      |    |
| 26   | Accounts Payable   | \$ 623,747   | \$                   | 26 |
| 27   | Officer's Accounts Payable                                   |              |                      | 27 |
| 28   | Accounts Payable-Patient Deposits                            |              |                      | 28 |
| 29   | Short-Term Notes Payable                                     |              |                      | 29 |
| 30   | Accrued Salaries Payable                                     | 147,761      |                      | 30 |
| 31   | Accrued Taxes Payable (excluding real estate taxes)          |              |                      | 31 |
| 32   | Accrued Real Estate Taxes(Sch.IX-B)                          |              |                      | 32 |
| 33   | Accrued Interest Payable                                     |              |                      | 33 |
| 34   | Deferred Compensation  |              |                      | 34 |
| 35   | Federal and State Income Taxes                               |              |                      | 35 |
| <b>Other Current Liabilities(specify):</b>   |  |              |                      |    |
| 36   | <b>FNB - Line of Credit</b>                                  | 302,803      |                      | 36 |
| 37   |  |              |                      | 37 |
| 38   | <b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>   | \$ 1,074,311 | \$                   | 38 |
| <b>D. Long-Term Liabilities</b>              |  |              |                      |    |
| 39   | Long-Term Notes Payable                                      | 380,000      |                      | 39 |
| 40   | Mortgage Payable   |              |                      | 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> | \$ 380,000   | \$                   | 45 |
| 46   | <b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>            | \$ 1,454,311 | \$                   | 46 |
| 47   | <b>TOTAL EQUITY(page 18, line 24)</b>                        | \$ (141,883) | \$                   | 47 |
| 48   | <b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b> | \$ 1,312,428 | \$                   | 48 |

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

|                                   |  | 1<br>Total   |      |
|-----------------------------------|--|--------------|------|
| 1                                 | Balance at Beginning of Year, as Previously Reported         | \$ 698,129   | 1    |
| 2                                 | Restatements (describe):                                     |              | 2    |
| 3                                 | Audit Adjustments  | (226,729)    | 3    |
| 4                                 |  |              | 4    |
| 5                                 |  |              | 5    |
| 6                                 | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ 471,400   | 6    |
| <b>A. Additions (deductions):</b> |  |              |      |
| 7                                 | NET Income (Loss) (from page 19, line 43)                    | (677,016)    | 7    |
| 8                                 | Aquisitions of Pooled Companies                              |              | 8    |
| 9                                 | Proceeds from Sale of Stock                                  |              | 9    |
| 10                                | Stock Options Exercised                                      |              | 10   |
| 11                                | Contributions and Grants                                     | 63,733       | 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)             | \$ (613,283) | 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)            | \$ (141,883) | 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                       | \$ 5,475,135 | 1   |  |
| 2                                      | Discounts and Allowances for all Levels                   | (1,045,249)  | 2   |  |
| 3                                      | <b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>      | \$ 4,429,886 | 3   |  |
| <b>B. Ancillary Revenue</b>            |   |              |     |  |
| 4                                      | Day Care  |              | 4   |  |
| 5                                      | Other Care for Outpatients                                |              | 5   |  |
| 6                                      | Therapy   |              | 6   |  |
| 7                                      | Oxygen  |              | 7   |  |
| 8                                      | <b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>        | \$           | 8   |  |
| <b>C. Other Operating Revenue</b>      |   |              |     |  |
| 9                                      | Payments for Education                                    |              | 9   |  |
| 10                                     | Other Government Grants                                   |              | 10  |  |
| 11                                     | CNA Training Reimbursements                               |              | 11  |  |
| 12                                     | Gift and Coffee Shop                                      | 558          | 12  |  |
| 13                                     | Barber and Beauty Care                                    | 17,580       | 13  |  |
| 14                                     | Non-Patient Meals   | 51,213       | 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                          | 4,207        | 18  |  |
| 19                                     | Laboratory  |              | 19  |  |
| 20                                     | Radiology and X-Ray                                       |              | 20  |  |
| 21                                     | Other Medical Services                                    | (477)        | 21  |  |
| 22                                     | Laundry   |              | 22  |  |
| 23                                     | <b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b> | \$ 73,081    | 23  |  |
| <b>D. Non-Operating Revenue</b>        |   |              |     |  |
| 24                                     | Contributions   | 59,022       | 24  |  |
| 25                                     | Interest and Other Investment Income***                   | 4,257        | 25  |  |
| 26                                     | <b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>   | \$ 63,279    | 26  |  |
| <b>E. Other Revenue (specify):****</b> |   |              |     |  |
| 27                                     | <b>Settlement Income (Insurance, Legal, Etc.)</b>         |              | 27  |  |
| 28                                     |   |              | 28  |  |
| 28a                                    |   |              | 28a |  |
| 29                                     | <b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>      | \$           | 29  |  |
| 30                                     | <b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>   | \$ 4,566,246 | 30  |  |

|                                     |  | 2            |    |  |
|-------------------------------------|--|--------------|----|--|
| II. Expenses                        |  | Amount       |    |  |
| <b>A. Operating Expenses</b>        |  |              |    |  |
| 31                                  | General Services   | 1,050,943    | 31 |  |
| 32                                  | Health Care  | 2,440,591    | 32 |  |
| 33                                  | General Administration   | 1,131,417    | 33 |  |
| <b>B. Capital Expense</b>           |  |              |    |  |
| 34                                  | Ownership  | 78,393       | 34 |  |
| <b>C. Ancillary Expense</b>         |  |              |    |  |
| 35                                  | Special Cost Centers   | 123,813      | 35 |  |
| 36                                  | Provider Participation Fee                                     | 212,089      | 36 |  |
| <b>D. Other Expenses (specify):</b> |  |              |    |  |
| 37                                  | Bad Debt Expense   | 206,016      | 37 |  |
| 38                                  |  |              | 38 |  |
| 39                                  |  |              | 39 |  |
| 40                                  | <b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>               | \$ 5,243,262 | 40 |  |
| 41                                  | <b>Income before Income Taxes (line 30 minus line 40)**</b>    | (677,016)    | 41 |  |
| 42                                  | <b>Income Taxes</b>  |              | 42 |  |
| 43                                  | <b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b> | \$ (677,016) | 43 |  |

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

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? \_\_\_\_\_ 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 **ST JOSEPH NURSING HOME**

# **0005637**

Report Period Beginning:

7/1/14

Ending:

6/30/15

**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           | 1,928                      | 2,080                                  | \$ 67,060           | \$ 32.24 | 1  |
| 2  | Assistant Director of Nursing | 693                        | 708                                    | 21,423              | 30.26    | 2  |
| 3  | Registered Nurses             | 17,822                     | 19,764                                 | 552,126             | 27.94    | 3  |
| 4  | Licensed Practical Nurses     | 14,039                     | 15,331                                 | 376,913             | 24.59    | 4  |
| 5  | CNAs & Orderlies              | 64,851                     | 69,139                                 | 956,274             | 13.83    | 5  |
| 6  | CNA Trainees                  | 0                          | 0                                      | 0                   |          | 6  |
| 7  | Licensed Therapist            | 0                          | 0                                      | 0                   |          | 7  |
| 8  | Rehab/Therapy Aides           | 0                          | 0                                      | 0                   |          | 8  |
| 9  | Activity Director             | 1,922                      | 2,080                                  | 36,504              | 17.55    | 9  |
| 10 | Activity Assistants           | 6,419                      | 7,101                                  | 70,783              | 9.97     | 10 |
| 11 | Social Service Workers        | 1,568                      | 1,696                                  | 31,663              | 18.67    | 11 |
| 12 | Dietician                     | 0                          | 0                                      | 0                   |          | 12 |
| 13 | Food Service Supervisor       | 1,340                      | 1,653                                  | 38,994              | 23.59    | 13 |
| 14 | Head Cook                     | 5,621                      | 6,251                                  | 67,141              | 10.74    | 14 |
| 15 | Cook Helpers/Assistants       | 12,330                     | 13,764                                 | 120,446             | 8.75     | 15 |
| 16 | Dishwashers                   | 7,758                      | 8,433                                  | 70,629              | 8.38     | 16 |
| 17 | Maintenance Workers           | 4,148                      | 4,462                                  | 79,903              | 17.91    | 17 |
| 18 | Housekeepers                  | 9,661                      | 10,796                                 | 91,099              | 8.44     | 18 |
| 19 | Laundry                       | 6,446                      | 7,135                                  | 62,241              | 8.72     | 19 |
| 20 | Administrator                 | 2,040                      | 2,200                                  | 79,405              | 36.09    | 20 |
| 21 | Assistant Administrator       | 0                          | 0                                      | 0                   |          | 21 |
| 22 | Other Administrative          | 3,219                      | 3,483                                  | 62,254              | 17.87    | 22 |
| 23 | Office Manager                | 3,516                      | 3,774                                  | 98,658              | 26.14    | 23 |
| 24 | Clerical                      | 5,913                      | 6,333                                  | 75,241              | 11.88    | 24 |
| 25 | Vocational Instruction        | 0                          | 0                                      | 0                   |          | 25 |
| 26 | Academic Instruction          | 0                          | 0                                      | 0                   |          | 26 |
| 27 | Medical Director              | 0                          | 0                                      | 0                   |          | 27 |
| 28 | Qualified MR Prof. (QMRP)     | 0                          | 0                                      | 0                   |          | 28 |
| 29 | Resident Services Coordinator | 0                          | 0                                      | 0                   |          | 29 |
| 30 | Habilitation Aides (DD Homes) | 0                          | 0                                      | 0                   |          | 30 |
| 31 | Medical Records               | 1,193                      | 1,291                                  | 11,940              | 9.25     | 31 |
| 32 | Other Health Care(specify)    | 0                          | 0                                      | 0                   |          | 32 |
| 33 | Other(specify)                | 0                          | 0                                      | 0                   |          | 33 |
| 34 | TOTAL (lines 1 - 33)          | 172,427                    | 187,474                                | \$ 2,970,696 *      | \$ 15.85 | 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              | 157  | \$ 6,046                           | 1.1  | 35 |
| 36 | Medical Director                |  |                                    |      | 36 |
| 37 | Medical Records Consultant      | 43   | 3,375                              | 10.1 | 37 |
| 38 | Nurse Consultant                |  |                                    |      | 38 |
| 39 | Pharmacist Consultant           | 96   | 5,584                              |      | 39 |
| 40 | Physical Therapy Consultant     |  |                                    |      | 40 |
| 41 | Occupational Therapy Consultant |  |                                    |      | 41 |
| 42 | Respiratory Therapy Consultant  |  |                                    |      | 42 |
| 43 | Speech Therapy Consultant       |  |                                    |      | 43 |
| 44 | Activity Consultant             |  |                                    |      | 44 |
| 45 | Social Service Consultant       | 26   | 2,770                              | 12.1 | 45 |
| 46 | Other(specify)                  |  |                                    |      | 46 |
| 47 |                                 |  |                                    |      | 47 |
| 48 |                                 |  |                                    |      | 48 |
| 49 | TOTAL (lines 35 - 48)           | 322  | \$ 17,775                          |      | 49 |

**C. CONTRACT NURSES**

|    | 1                                | 2                    | 3                                  |      |    |
|----|----------------------------------|----------------------|------------------------------------|------|----|
|    | Number of Hrs. Paid & Accrued    | Total Contract Wages | Schedule V Line & Column Reference |      |    |
| 50 | Registered Nurses                | 137                  | \$ 5,002                           | 10.1 | 50 |
| 51 | Licensed Practical Nurses        | 603                  | 20,886                             | 10.1 | 51 |
| 52 | Certified Nurse Assistants/Aides | 8                    | 152                                | 10.1 | 52 |
| 53 | TOTAL (lines 50 - 52)            | 748                  | \$ 26,040                          |      | 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                                      |  |
| <u>Jerlene Jamison</u>   | <u>Administrator</u>                  | <u>0</u>    | <u>\$ 68,960</u> | <u>Workers' Compensation Insurance</u>                                  | <u>\$ 110,579</u> | <u>IDPH License Fee</u>                         | <u>\$</u>                                   |  |
|  |                                       |             |                  | <u>Unemployment Compensation Insurance</u>                              | <u>20,697</u>     | <u>Advertising: Employee Recruitment</u>        | <u>3,226</u>                                |  |
|  |                                       |             |                  | <u>FICA Taxes</u>   | <u>204,945</u>    | <u>Health Care Worker Background Check</u>      |   |  |
|  |                                       |             |                  | <u>Employee Health Insurance</u>  | <u>243,243</u>    | <u>(Indicate # of checks performed)</u>         |   |  |
|  |                                       |             |                  | <u>Employee Meals</u>   | <u>2,120</u>      | <u>Patient Background Checks</u>                |   |  |
|  |                                       |             |                  | <u>Illinois Municipal Retirement Fund (IMRF)*</u>                       |                   | <u>Licenses and Fees</u>                        | <u>15,617</u>                               |  |
|  |                                       |             |                  | <u>Employee Incentives</u>  | <u>13,168</u>     |   |   |  |
|  |                                       |             |                  | <u>Less: Sister's Maintenance Adjustment</u>                            | <u>(5,950)</u>    |   |   |  |
| <b>TOTAL (agree to Schedule V, line 17, col. 1)</b>            |                                       |             | <b>\$ 68,960</b> | <b>TOTAL (agree to Schedule V, line 22, col.8)</b>                      |                   | <b>TOTAL (agree to Sch. V, line 20, col. 8)</b> |   |  |
| <b>(List each licensed administrator separately.)</b>          |                                       |             |                  | <b>\$ 588,802</b>   |                   | <b>\$ 18,843</b>                                |   |  |
| <b>B. Administrative - Other</b>                               |                                       |             |                  | <b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b> |                   |   | <b>G. Schedule of Travel and Seminar**</b>  |  |
| <b>Description</b>   |                                       |             | <b>Amount</b>    | <b>Description</b>  |                   | <b>Line #</b>                                   | <b>Amount</b>                               |  |
| <u>THIS SCHEDULE IS NOT APPLICABLE</u>                         |                                       |             | <u>\$</u>        | <u>THIS SCHEDULE IS NOT APPLICABLE</u>                                  |                   |   |   |  |
|  |                                       |             |                  |   |                   |   |   |  |
| <b>TOTAL (agree to Schedule V, line 17, col. 3)</b>            |                                       |             | <b>\$</b>        | <b>TOTAL</b>  |                   |   |   |  |
| <b>(Attach a copy of any management service agreement)</b>     |                                       |             |                  | <b>\$</b>   |                   |   |   |  |
| <b>C. Professional Services</b>                                |                                       |             |                  | <b>F. Dues, Fees, Subscriptions and Promotions</b>                      |                   |   |   |  |
| <b>Vendor/Payee</b>  | <b>Type</b>                           |             | <b>Amount</b>    | <b>Description</b>  |                   | <b>Amount</b>                                   |   |  |
| <u>Brown Smith Wallace</u>                                     | <u>Auditor</u>                        |             | <u>\$ 36,230</u> | <u>Out-of-State Travel</u>  |                   | <u>\$ NONE</u>                                  |   |  |
| <u>PointClick Care</u>   | <u>ADT system</u>                     |             | <u>21,048</u>    | <u>In-State Travel</u>  |                   | <u>928</u>                                      |   |  |
| <u>Facet</u>   | <u>Computer Support</u>               |             | <u>10,801</u>    | <u>Seminar Expense</u>  |                   | <u>7,783</u>                                    |   |  |
| <u>Walker Phillips</u>   | <u>Medicare Cost</u>                  |             | <u>4,600</u>     | <u>Entertainment Expense</u>  |                   | <u>( )</u>                                      |   |  |
| <u>Galaxy</u>  | <u>Payroll system</u>                 |             | <u>3,227</u>     | <u>(agree to Sch. V, line 24, col. 8)</u>                               |                   |   |   |  |
| <u>Ability</u>   | <u>Medicare Billing / eligibility</u> |             | <u>1,914</u>     | <b>TOTAL</b>  |                   | <b>\$ 8,711</b>                                 |   |  |
| <u>Alliance</u>  | <u>401K Administration</u>            |             | <u>1,515</u>     | <b>\$</b>   |                   |   |   |  |
| <u>Kronos</u>  | <u>Payroll timekeeping system</u>     |             | <u>1,233</u>     |   |                   |   |   |  |
| <u>Wells Fargo</u>   | <u>Banking</u>                        |             | <u>778</u>       |   |                   |   |   |  |
| <u>Great Plains</u>  | <u>Service for MC residents</u>       |             | <u>401</u>       |   |                   |   |   |  |
| <u>MTCO</u>  | <u>Telephone Repair</u>               |             | <u>338</u>       |   |                   |   |   |  |
| <u>Misc other</u>  | <u>miscellaneous</u>                  |             | <u>326</u>       |   |                   |   |   |  |
| <b>TOTAL (agree to Schedule V, line 19, column 3)</b>          |                                       |             | <b>\$ 82,409</b> |   |                   |   |   |  |
| <b>(For legal fee disclosure, see page 39 of instructions)</b> |                                       |             |                  |   |                   |   |   |  |

\* Attach copy of IMRF notifications

\*\*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                | <b>THIS WORKSHEET IS NOT APPLICABLE</b> |            |             |        |        |        |        |        |        |        |        |        |
| 4                |   |            |             |        |        |        |        |        |        |        |        |        |
| 5                |   |            |             |        |        |        |        |        |        |        |        |        |
| 6                |   |            |             |        |        |        |        |        |        |        |        |        |
| 7                |   |            |             |        |        |        |        |        |        |        |        |        |
| 8                |   |            |             |        |        |        |        |        |        |        |        |        |
| 9                |   |            |             |        |        |        |        |        |        |        |        |        |
| 10               |   |            |             |        |        |        |        |        |        |        |        |        |
| 11               |   |            |             |        |        |        |        |        |        |        |        |        |
| 12               |   |            |             |        |        |        |        |        |        |        |        |        |
| 13               |   |            |             |        |        |        |        |        |        |        |        |        |
| 14               |   |            |             |        |        |        |        |        |        |        |        |        |
| 15               |   |            |             |        |        |        |        |        |        |        |        |        |
| 16               |   |            |             |        |        |        |        |        |        |        |        |        |
| 17               |   |            |             |        |        |        |        |        |        |        |        |        |
| 18               |   |            |             |        |        |        |        |        |        |        |        |        |
| 19               |   |            |             |        |        |        |        |        |        |        |        |        |
| 20               | <b>TOTALS</b>                           | \$         |             | \$     | \$     | \$     | \$     | \$     | \$     | \$     | \$     | \$     |

Facility Name &amp; ID Number ST JOSEPH NURSING HOME

# 0005637

Report Period Beginning: 7/1/14

Ending: 6/30/15

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES  
If YES, give association name and amount. IHCA, Leading Age Illinois, INHAA, Lacon Chamber of Commerce
- (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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 30,385 Line 10.2
- (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. \$ 212,089  
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? Yes, see adj. 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. \$ NONE Has any meal income been offset against related costs? YES Indicate the amount. \$ 51,213
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? NO  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? NONE
- d. Have vehicle usage logs been maintained? N/A
- 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. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? In Process  
Firm Name: BROWN SMITH WALLACE, LLC
- (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.

ST. JOSEPH NURSING HOME

PAGE 5A - NON-ALLOWABLE EXPENSES (RECLASSES AND ADJUSTMENTS) DETAIL

Reporting Period Beginning JULY 1, 2014 and Ending JUNE 30, 2015

**Patient, Sister and Employee Meals:**

|   |                   | Detail | Subtotals     | Percentages    |
|---|-------------------|--------|---------------|----------------|
| <i>Meals served to Patients:</i>                | Patient Days      | 28,362 |               |                |
|   | Meals per day     | 3      | 85,086        | 90.67%         |
| <i>Meals provided to Sisters (non-patient):</i> | Number of Sisters | 8      |               |                |
|   | Meals per day     | 3      |               |                |
|   | Days per year     | 365    | 8,760         | 9.33%          |
| <b>Total Meals Served</b>                       |                   |        | <b>93,846</b> | <b>100.00%</b> |

**Adjustments for Sisters' Maintenance:**

*Sisters' portion of dietary and*

|   |                     |                 |  |  |
|---|---------------------|-----------------|--|--|
| <i>food cost:</i>                       | Dietary cost        | \$ 34,875       | <i>From page 3, Line 1, Col. 4</i>       |  |
|   | Sisters' percentage | 9.33%           | <i>From calculation above</i>            |  |
| <b>Sisters' Portion of Dietary Cost</b> |                     | <b>\$ 3,255</b> | <b>Adjustment: To Line 1, Schedule V</b> |  |

|                                      |                     |                  |  |  |
|--------------------------------------|---------------------|------------------|--|--|
|                                      | Food cost           | \$ 299,183       | <i>From page 3, Line 2, Col. 4</i>       |  |
|                                      | Sisters' percentage | 9.33%            | <i>From calculation above</i>            |  |
| <b>Sisters' Portion of Food Cost</b> |                     | <b>\$ 27,927</b> | <b>Adjustment: To Line 2, Schedule V</b> |  |

*Sisters' portion of building and utilities:*

|                                      |                                     |        |                                     |  |
|--------------------------------------|-------------------------------------|--------|-------------------------------------|--|
| <i>Sisters' portion of building:</i> | Convent (Sisters) Square Footage    | 2,464  | <i>From prior year - no changes</i> |  |
|                                      | Total Square Footage                | 66,656 | <i>From prior year - no changes</i> |  |
|                                      | Convent (Sisters) Offset Percentage | 3.70%  |                                     |  |

|   |                          |                 |  |  |
|---|--------------------------|-----------------|--|--|
| <i>Sisters' portion of utilities:</i>               | Heat and Other Utilities | \$ 95,975       | <i>From page 3, Line 5, Col. 4</i>       |  |
|   | Sisters' percentage      | 3.70%           | <i>From calculation above</i>            |  |
| <b>Sisters' Portion of Heat and Other Utilities</b> |                          | <b>\$ 3,548</b> | <b>Adjustment: To Line 5, Schedule V</b> |  |

*Sisters' portion of building*

|                              |                           |           |                                       |  |
|------------------------------|---------------------------|-----------|---------------------------------------|--|
| <i>depreciation expense:</i> | Building Depreciation Exp | \$ 19,280 | <i>From G/L Account No. 782029-00</i> |  |
|                              | Sisters' percentage       | 3.70%     | <i>From calculation above</i>         |  |

Sister's Portion of Building Depreciation \$ 713 *Adjustment: To Line 36, Schedule V  
(also see p 13 of CR)*

**Employee Benefits in Sisters' Meals:**

Dietary Salaries \$ 318,402 *From page 3, Line 1, Col. 1*

Sisters' percentage 9.33% *From calculation above*

**Salaries Applicable to Sister's Meals** \$ 29,721

Total Salaries \$ 2,970,696 *From page 4, Line 45, Col. 1*

Employee Benefits \$ 594,752 *From page 3, Line 22, Col. 4*

Employee benefits ratio 0.200206282

**Employee Benefits Applicable to Sisters' Meals** \$ 5,950 *Adjustment: To Line 22,  
Schedule V*

**Total Adjustments for Sisters' Portion of Costs** \$ 41,393

## Schedule V - Detail of Line 14 (Total Exceeds \$2,000)

Reporting Period Beginning JULY 1, 2014 and Ending JUNE 30, 2015

## V--14.3 Program Transportation

| Name                          |            | Dollar  | Description |
|-------------------------------|------------|---------|-------------|
| Petty Cash                    | 7/25/2014  | 5.00    | Fuel        |
| Petty Cash                    | 7/25/2014  | 20.50   | Fuel        |
| Petty Cash                    | 7/25/2014  | 10.00   | Fuel        |
| Petty Cash                    | 7/25/2014  | 7.97    | Fuel        |
| Fleet One                     | 7/15/2014  | 618.93  | Fuel        |
| Richard Dubois                | 7/23/2014  | 20.00   | Fuel        |
| Interstate Battery            | 7/29/2014  | 71.65   | Battery     |
| Secretary of State - 94 Chevy | 8/1/2014   | 101.00  | Licensing   |
| Fleet One                     | 8/15/2014  | 480.03  | Fuel        |
| Seth Braun Auto               | 8/4/2014   | 15.00   | Service     |
| Petty Cash                    | 9/9/2014   | 97.00   | Fuel        |
| Secretary of State - 97 Chevy | 9/1/2014   | 101.00  | Licensing   |
| Fleet One                     | 9/15/2014  | 75.00   | Fuel        |
| Richard Dubois                | 9/16/2014  | 17.30   | Fuel        |
| Wex Bank                      | 9/15/2014  | 94.00   | Fuel        |
| Wex Bank                      | 10/15/2014 | 419.00  | Fuel        |
| American Express              | 10/16/2014 | 83.00   | Fuel        |
| Wex Bank                      | 11/15/2014 | 462.01  | Fuel        |
| Interstate Battery            | 11/20/2014 | 184.16  | Battery     |
| Wex Bank                      | 12/15/2014 | 488.66  | Fuel        |
| American Express              | 12/16/2014 | 95.17   | Service     |
| Wex Bank                      | 1/15/2015  | 443.00  | Fuel        |
| Petty Cash                    | 2/5/2015   | 20.50   | Fuel        |
| Wex Bank                      | 2/15/2015  | 258.00  | Fuel        |
| Wex Bank                      | 3/15/2015  | 274.85  | Fuel        |
| Interstate Battery            | 3/30/2015  | 57.58   | Battery     |
| American Express              | 4/17/2015  | 96.45   | Service     |
| American Express              | 4/17/2015  | 72.07   | Service     |
| Petty Cash                    | 4/14/2015  | 5.00    | Fuel        |
| Wex Bank                      | 4/15/2015  | 290.00  | Fuel        |
| Petty Cash                    | 4/29/2015  | (26.81) |             |
| Wex Bank                      | 5/15/2015  | 137.81  | Fuel        |
| Wex Bank                      | 6/15/2015  | 284.06  | Fuel        |

American Express

7/16/2015 3,409.05 Service

|                 |                     |                                       |
|-----------------|---------------------|---------------------------------------|
| <b>Subtotal</b> | <u>8,788</u>        |                                       |
| Variance        | <u>0</u>            |                                       |
|                 | <u><u>8,788</u></u> | <b>V--14.3 Program Transportation</b> |

Schedule V - Detail of Line 24 (Total Exceeds \$2,000)

Reporting Period Beginning JULY 1, 2014 and Ending JUNE 30, 2015

V--24.3 Travel and Seminar Other

| Date       | Description                                     | Name            | Title                        | Itemized Cost                           |
|------------|---|-----------------|------------------------------|---|
| 3/31/2015  | Marketing/Admission Assesmen - Mileage          | Jerlene Jamison | Administrator                | \$112.00                                |
| 4/27/2015  | Marketing/Admission Assesmen - Mileage          | Jerlene Jamison | Administrator                | \$404.00                                |
| 6/8/2015   | Marketing/Admission Assesmen - Mileage          | Jerlene Jamison | Administrator                | \$233.00                                |
| 6/8/2015   | Marketing/Admission Assesmen - Mileage          | Jerlene Jamison | Administrator                | \$123.00                                |
| 6/30/2015  | Marketing/Admission Assesmen - Mileage          | Jerlene Jamison | Administrator                | \$572.00                                |
|            |   |                 | <b>Travel</b>                | <b>410039-00</b>                        |
|            |   |                 |                              | <b>\$1,444.00</b>                       |
| 7/9/2014   | Insightful Food Safety                          | Deb Hagemeyer   | Director of Dietary Services | \$80.00                                 |
| 8/6/2014   | Leading Age Illinois                            | Judy Kissee     | Director of Nursing          | \$510.00                                |
| 10/29/2014 | INHAA Membership \$100 Jerlene convention \$125 | Jerlene Jamison | Administrator                | \$225.00                                |
| 10/16/2014 | American Express                                | Jerlene Jamison | Administrator                | \$125.00                                |
| 11/3/2014  | Leading Age Illinois                            | Jerlene Jamison | Administrator                | \$6,137.00                              |
| 2/4/2015   | INHAA workshop                                  | Jerlene Jamison | Administrator                | \$95.00                                 |
| 3/15/2015  | INHAA workshop                                  | Jerlene Jamison | Administrator                | \$95.00                                 |
|            |   |                 | <b>Education</b>             | <b>\$7,267.00</b>                       |
|            |   |                 |                              | <b>Subtotal</b>                         |
|            |   |                 |                              | <b>8,711.00</b>                         |
|            |   |                 |                              | <b>Variance</b>                         |
|            |   |                 |                              | <b>-</b>                                |
|            |   |                 |                              | <b>8,711.00</b>                         |
|            |   |                 |                              | <b>V--24.3 Travel and Seminar Other</b> |

## List of Board of Directors

Reporting Period Beginning JULY 1, 2014 and Ending JUNE 30, 2015

| Name  | Title                 | Services Provided           | Ownership of Other Entities |                            |
|---|-----------------------|-----------------------------|-----------------------------|----------------------------|
|   |                       |                             | Entity Name                 | Business Conducted w/ Home |
| Sr. M. Loretta Matas                              | President             | Management / Administrative | None                        | N/A                        |
| Sr. M. Michael Fox                                | Board member          | Resident Care               | None                        | N/A                        |
| Sr. M. Adriana Zdila                              | Secretary / Treasurer | Clerical / Medical Records  | None                        | N/A                        |
| Sr. M. Justina Delonga                            | Board member          | Resident Care               | None                        | N/A                        |
| <b><u>Non Board Member - Attends Meetings</u></b> |                       |                             |                             |                            |
| Jerlene Jamison                                   | Administrator         | Administrator               | None                        | N/A                        |

Client: 79733 - St. Joseph Nursing Home, Inc.  
Engagement: 79733.150 - Saint Joseph Nursing Home, Inc.  
Period Ending: 6/30/2015  
Trial Balance: 1400 - TB  
Workpaper: TB Combined Detail LS

| Account | Description | FINAL<br>6/30/2013 | PP-FINAL<br>6/30/2012 |
|---------|-------------|--------------------|-----------------------|
|---------|-------------|--------------------|-----------------------|

| Group : [1.1] V--1.1 Dietary Salary/Wage      |                            |                |                |
|---|----------------------------|----------------|----------------|
| Subgroup : None                               |                            |                |                |
| 520017-00                                     | Salaries - Dietary         | 318,402        | 358,131        |
| 520018-00                                     | Accrued Vacation - Dietary | -              | -              |
| 520025-00                                     | Accrued Sick - Dietary     | -              | -              |
| 520117-00                                     | Dietary Supervisor         | -              | -              |
| 520217-00                                     | Dietary Cooks              | -              | -              |
| 520317-00                                     | Dietary Aides              | -              | -              |
| 520417-00                                     | Cooks Assistant            | -              | -              |
| 520517-00                                     | Dietary Pots and Pans      | -              | -              |
| <b>Subtotal : None</b>                        |                            | <b>318,402</b> | <b>358,131</b> |
| <b>Total [1.1] V--1.1 Dietary Salary/Wage</b> |                            | <b>318,402</b> | <b>358,131</b> |

pg 3 - 1.1

| Group : [1.3] V--1.3 Dietary Other      |                                |               |               |
|---|--------------------------------|---------------|---------------|
| Subgroup : None                         |                                |               |               |
| 520020-00                               | Dietary Consultant             | 6,046         | 5,241         |
| 520029-00                               | Dishes, Etc                    | 629           | 1,126         |
| 520039-00                               | Dietary Chemicals and Supplies | 28,200        | 31,173        |
| 783090-00                               | Headstart Meals Expense        | -             | 2,320         |
| 783092-00                               | Headstart Labor Expense        | -             | 725           |
| 783095-00                               | Marshall Co Sheriff's Dept Me  | -             | 5,117         |
| 783096-00                               | Marshall Co Sheriff's Dept La  | -             | 1,928         |
| <b>Subtotal : None</b>                  |                                | <b>34,875</b> | <b>47,630</b> |
| <b>Total [1.3] V--1.3 Dietary Other</b> |                                | <b>34,875</b> | <b>47,630</b> |

pg 3 - 1.3

| Group : [2.2] V--2.2 Food Purchase Supplies      |      |                |                |
|--|------|----------------|----------------|
| Subgroup : None                                  |      |                |                |
| 520019-00  | Food | 299,183        | 297,162        |
| <b>Subtotal : None</b>                           |      | <b>299,183</b> | <b>297,162</b> |
| <b>Total [2.2] V--2.2 Food Purchase Supplies</b> |      | <b>299,183</b> | <b>297,162</b> |

pg 3 - 2.2

**SALARIES ADJUSTMENT**

- During the audit, there were several adjustments to salaries expenses. The TB imported included the adjustment for vacation as a single line item for Accrued Vacation Laundry, as a placeholder for the audit. Below, BSW allocated between the various groupings.

| <b>Original TB</b> |                    |         |     |
|--------------------|--------------------|---------|-----|
| 520017-00          | Salaries - Dietary | 331,865 | 11% |

|  |                                 |               |                          |
|--|---------------------------------|---------------|--------------------------|
| <b>Subgroup : None</b>                             |                                 |               |                          |
| 540017-00  | Salaries - Housekeeping         | 97,606        | 92,838                   |
| 540018-00  | Accrued Vacation - Housekeeping | -             | -                        |
| 540025-00  | Accrued Sick - Housekeeping     | -             | -                        |
| <b>Subtotal : None</b>                             |                                 | <b>97,606</b> | <b>92,838</b>            |
| <b>Total [3.1] V--3.1 Housekeeping Salary/Wage</b> |                                 | <b>97,606</b> | <b>92,838</b> pg 3 - 3.1 |

|   |                            |               |                          |
|---|----------------------------|---------------|--------------------------|
| <b>Group : [3.2] V--3.2 Housekeeping Supplies</b> |                            |               |                          |
| <b>Subgroup : None</b>                            |                            |               |                          |
| 540019-00   | Housekeeping Misc Supplies | 17,954        | 21,555                   |
| <b>Subtotal : None</b>                            |                            | <b>17,954</b> | <b>21,555</b>            |
| <b>Total [3.2] V--3.2 Housekeeping Supplies</b>   |                            | <b>17,954</b> | <b>21,555</b> pg 3 - 3.2 |

|   |                            |               |                          |
|---|----------------------------|---------------|--------------------------|
| <b>Group : [4.1] V--4.1 Laundry Salary/Wage</b> |                            |               |                          |
| <b>Subgroup : None</b>                          |                            |               |                          |
| 530017-00                                       | Salaries - Laundry         | 71,371        | 85,374                   |
| 530018-00                                       | Accrued Vacation - Laundry | -             | -                        |
| 530025-00                                       | Accrued Sick - Laundry     | -             | -                        |
| <b>Subtotal : None</b>                          |                            | <b>71,371</b> | <b>85,374</b>            |
| <b>Total [4.1] V--4.1 Laundry Salary/Wage</b>   |                            | <b>71,371</b> | <b>85,374</b> pg 3 - 4.1 |

|   |                       |              |                         |
|---|-----------------------|--------------|-------------------------|
| <b>Group : [4.3] V--4.3 Laundry Other</b> |                       |              |                         |
| <b>Subgroup : None</b>                    |                       |              |                         |
| 530019-00                                 | Linen & Bedding       | 451          | 2,183                   |
| 530039-00                                 | Laundry Misc Supplies | 972          | 3,345                   |
| <b>Subtotal : None</b>                    |                       | <b>1,423</b> | <b>5,528</b>            |
| <b>Total [4.3] V--4.3 Laundry Other</b>   |                       | <b>1,423</b> | <b>5,528</b> pg 3 - 4.3 |

|  |                         |               |                           |
|--|-------------------------|---------------|---------------------------|
| <b>Group : [5.3] V--5.3 Heat and Other Utilities Other</b> |                         |               |                           |
| <b>Subgroup : None</b>                                     |                         |               |                           |
| 510029-00  | Gas - Utilities         | 35,906        | 33,677                    |
| 510039-00  | Electricity - Utilities | 54,963        | 62,906                    |
| 510049-00  | Water - Utilities       | 5,106         | 5,344                     |
| <b>Subtotal : None</b>                                     |                         | <b>95,975</b> | <b>101,927</b>            |
| <b>Total [5.3] V--5.3 Heat and Other Utilities Other</b>   |                         | <b>95,975</b> | <b>101,927</b> pg 3 - 5.3 |

|   |                                |        |        |
|---|--------------------------------|--------|--------|
| <b>Group : [6.1] V--6.1 Maintenance Salary/Wage</b> |                                |        |        |
| <b>Subgroup : None</b>                              |                                |        |        |
| 510017-00   | Salaries - Maintenance         | 85,277 | 93,064 |
| 510018-00   | Accrued Vacation - Maintenance | -      | -      |

|           |                       |                  |      |
|-----------|-----------------------|------------------|------|
| 540017-00 | Salaries - Housekee   | 101,733          | 3%   |
| 530017-00 | Salaries - Laundry    | 74,389           | 2%   |
| 510017-00 | Salaries - Maintenar  | 88,883           | 3%   |
| 600017-00 | Salaries - Nursing    | 1,992,121        | 64%  |
| 600078-00 | Agency Nursing Sta    | 24,543           | 1%   |
| 750017-00 | Salaries - Activities | 117,736          | 4%   |
| 760017-00 | Salaries - Social Se  | 39,939           | 1%   |
| 410045-00 | Development Cc        | 4,041            | 0%   |
| 410017-00 | Salaries - Administr  | 321,058          | 10%  |
| 530018-00 | Accrued Vacation -    | -125,612         | 100% |
|           |                       | <b>2,970,696</b> |      |

**REVISED TB** (Original, less adjustment)

|           |                       |                  |
|-----------|-----------------------|------------------|
| 520017-00 | Salaries - Dietary    | 318,402          |
| 540017-00 | Salaries - Housekee   | 97,606           |
| 530017-00 | Salaries - Laundry    | 71,371           |
| 510017-00 | Salaries - Maintenar  | 85,277           |
| 600017-00 | Salaries - Nursing    | 1,911,304        |
| 600078-00 | Agency Nursing Sta    | 23,547           |
| 750017-00 | Salaries - Activities | 112,960          |
| 760017-00 | Salaries - Social Se  | 38,319           |
| 410045-00 | Development Cc        | 3,877            |
| 410017-00 | Salaries - Administr  | 308,033          |
| 530018-00 | Accrued Vacation -    | 0                |
|           |                       | <b>2,970,696</b> |

|   |                            |               |                          |
|---|----------------------------|---------------|--------------------------|
| 510025-00   | Accrued Sick - Maintenance | -             | -                        |
| <b>Subtotal : None</b>                            |                            | <b>85,277</b> | <b>93,064</b>            |
| <b>Total [6.1] V--6.1 Maintenance Salary/Wage</b> |                            | <b>85,277</b> | <b>93,064</b> pg 3 - 6.1 |

|   |                               |               |                          |
|---|-------------------------------|---------------|--------------------------|
| <b>Group : [6.3] V--6.3 Maintenance Other</b> |                               |               |                          |
| <b>Subgroup : None</b>                        |                               |               |                          |
| 510059-00                                     | Equipment Replacement         | 295           | 4,167                    |
| 510069-00                                     | Environmental Contract Servic | 18,948        | 13,917                   |
| 510079-00                                     | Misc. Supplies & Exp Maint.   | 9,614         | 15,554                   |
| 510089-00                                     | Maintenance of Grounds        | 1,276         | 1,776                    |
| <b>Subtotal : None</b>                        |                               | <b>30,133</b> | <b>35,414</b>            |
| <b>Total [6.3] V--6.3 Maintenance Other</b>   |                               | <b>30,133</b> | <b>35,414</b> pg 3 - 6.3 |

|  |                               |                  |                              |
|--|-------------------------------|------------------|------------------------------|
| <b>Group : [10.1] V--10.1 Nursing &amp; Med Records - Salary</b> |                               |                  |                              |
| <b>Subgroup : None</b>   |                               |                  |                              |
| 410025-00  | Accrued Sick - Administration | -                | -                            |
| 410118-00  | Accrued Vacation - Religious  | -                | -                            |
| 410125-00  | Accrued Sick - Religious      | -                | -                            |
| 600015-00  | Director of Nursing           | -                | -                            |
| 600016-00  | Clinical Coordinator          | -                | -                            |
| 600017-00  | Salaries - Nursing            | 1,911,304        | 1,948,308                    |
| 600025-00  | Nursing Accrued Sick          | -                | -                            |
| 600027-00  | Secular Salaries - LPN's      | -                | -                            |
| 600028-00  | MDS Coordinator               | -                | -                            |
| 600029-00  | MDS Coordinator Asst.         | -                | -                            |
| 600037-00  | Secular Salaries - CNA's      | -                | -                            |
| 600038-00  | Non-Certified Nurses' Aide    | -                | -                            |
| 600047-00  | Nursing Services Coordinator  | -                | -                            |
| 600048-00  | Medical Record Consultant     | -                | -                            |
| 600078-00  | Agency Nursing Staffing       | 23,547           | 113,894                      |
| 600088-00  | Nursing Consultant            | -                | -                            |
| 730017-00  | Secular Salareis - Rehab      | -                | -                            |
| <b>Subtotal : None</b>   |                               | <b>1,934,851</b> | <b>2,062,202</b>             |
| <b>Total [10.1] V--10.1 Nursing &amp; Med Records - Salary</b>   |                               | <b>1,934,851</b> | <b>2,062,202</b> pg 3 - 10.1 |

|                                       |                              |         |   |
|---------------------------------------|------------------------------|---------|---|
| <b>Group : [10A] V--10a.1 Therapy</b> |                              |         |   |
| <b>Subgroup : None</b>                |                              |         |   |
| 730021-00                             | Select Rehab Therapy Expense | -       | - |
| 730023-00                             | RN - Rehab Nurse Wage        | -       | - |
| 730019-00                             | Therapy Expenses             | 241,816 | - |

|                                     |                |          |                     |
|-------------------------------------|----------------|----------|---------------------|
| <b>Subtotal : None</b>              | <b>241,816</b> | <b>-</b> |                     |
| <b>Total [10A] V--10a.1 Therapy</b> | <b>241,816</b> | <b>-</b> | <b>pg 3 - 10a.3</b> |

**Group : [10.2] V--10.2 Nursing & Med Records Supplies**

|  |                    |               |                                   |
|--|--------------------|---------------|-----------------------------------|
| <b>Subgroup : None</b>   |                    |               |                                   |
| 600049-00  | Supplies & Expense | 57,511        | 49,879                            |
| 600050-00  | Undergarments/Pads | 30,385        | 63,478                            |
| <b>Subtotal : None</b>   |                    | <b>87,896</b> | <b>113,357</b>                    |
| <b>Total [10.2] V--10.2 Nursing &amp; Med Records Supplies</b> |                    | <b>87,896</b> | <b>113,357</b> <b>pg 3 - 10.2</b> |

**Group : [10.3] V--10.3 Nursing & Med Records - Other**

|   |                                   |              |                                 |
|---|-----------------------------------|--------------|---------------------------------|
| <b>Subgroup : None</b>  |                                   |              |                                 |
| 410229-00   | Medical Record Consultant         | 3,375        | 1,778                           |
| 600018-00   | Nursing Accrued Vacation          | -            | -                               |
| 600020-00   | Sisters Services - RN             | -            | -                               |
| 600021-00   | Sister Services - Ward Clerk      | -            | -                               |
| 720017-00   | Pharmacist Consultant             | 5,584        | 4,807                           |
| 730020-00   | Consultant-Physical Therapy       | -            | -                               |
| 730022-00   | Consultant - Occupational Therapy | -            | -                               |
| 740017-00   | Secular Speech Therapist          | -            | -                               |
| 740020-00   | Speech Consultant                 | -            | -                               |
| <b>Subtotal : None</b>  |                                   | <b>8,959</b> | <b>6,585</b>                    |
| <b>Total [10.3] V--10.3 Nursing &amp; Med Records - Other</b> |                                   | <b>8,959</b> | <b>6,585</b> <b>pg 3 - 10.3</b> |

**Group : [11.1] V--11.1 Activities Salary/Wages**

|   |                           |                |                                   |
|---|---------------------------|----------------|-----------------------------------|
| <b>Subgroup : None</b>                              |                           |                |                                   |
| 750017-00   | Salaries - Activities     | 112,960        | 110,188                           |
| 750025-00   | Accrued Sick - Activities | -              | -                                 |
| 770019-00   | Supplies & Expense        | -              | 1,049                             |
| <b>Subtotal : None</b>                              |                           | <b>112,960</b> | <b>111,237</b>                    |
| <b>Total [11.1] V--11.1 Activities Salary/Wages</b> |                           | <b>112,960</b> | <b>111,237</b> <b>pg 3 - 11.1</b> |

**Group : [10.4] V--10.4 Medicare Therapy Other**

|                        |                |   |        |
|------------------------|----------------|---|--------|
| <b>Subgroup : None</b> |                |   |        |
| 790001-00              | PT MCA EXPENSE | - | 23,017 |
| 790002-00              | OT MCA EXPENSE | - | 21,421 |
| 790003-00              | ST MCA EXPENSE | - | 8,716  |
| 800001-00              | PT MCB EXPENSE | - | 29,573 |
| 800002-00              | OT MCB EXPENSE | - | 24,891 |
| 800003-00              | ST MCB EXPENSE | - | 6,216  |

|  |                    |   |                |
|--|--------------------|---|----------------|
| 810001-00  | PT INS EXPENSE     | - | 7,284          |
| 810002-00  | OT INS EXPENSE     | - | 8,022          |
| 810003-00  | ST INS EXPENSE     | - | 470            |
| 820002-00  | OT Private Expense | - | -              |
| 820003-00  | ST Private Expense | - | -              |
| <b>Subtotal : None</b>                             |                    | - | <b>129,610</b> |
| <b>Total [10.4] V--10.4 Medicare Therapy Other</b> |                    | - | <b>129,610</b> |

pg 3 - 10a.3

**Group : [11.2] V--11.2 Activities Supplies**

**Subgroup : None**

|   |                               |            |              |
|---|-------------------------------|------------|--------------|
| 750019-00                                       | Supplies & expense - Activity | 950        | 1,809        |
| <b>Subtotal : None</b>                          |                               | <b>950</b> | <b>1,809</b> |
| <b>Total [11.2] V--11.2 Activities Supplies</b> |                               | <b>950</b> | <b>1,809</b> |

pg 3 - 11.2

**Group : [11.3] V--11.3 Activities Other**

**Subgroup : None**

|  |                               |              |              |
|--|-------------------------------|--------------|--------------|
| 730018-00                                    | Sister Services               | -            | -            |
| 750018-00                                    | Accrued Vacation - Activities | -            | -            |
| 750020-00                                    | Consultant                    | -            | -            |
| 750021-00                                    | Entertainment                 | 3,020        | 1,980        |
| <b>Subtotal : None</b>                       |                               | <b>3,020</b> | <b>1,980</b> |
| <b>Total [11.3] V--11.3 Activities Other</b> |                               | <b>3,020</b> | <b>1,980</b> |

pg 3 - 11.3

**Group : [12.1] V--12.1 Social Services Salary/Wage**

**Subgroup : None**

|   |                                  |               |               |
|---|----------------------------------|---------------|---------------|
| 760017-00   | Salaries - Social Services       | 38,319        | 45,045        |
| 760018-00   | Social Services Accrued Vacation | -             | -             |
| 760025-00   | Social Service Accrued Sick      | -             | -             |
| <b>Subtotal : None</b>                                  |                                  | <b>38,319</b> | <b>45,045</b> |
| <b>Total [12.1] V--12.1 Social Services Salary/Wage</b> |                                  | <b>38,319</b> | <b>45,045</b> |

pg 3 - 12.1

**Group : [12.2] V--12.2 Social Services Supplies**

**Subgroup : None**

|  |                                      |            |            |
|--|--------------------------------------|------------|------------|
| 760019-00  | Supplies & Expense - Social Services | -          | -          |
| 770020-00  | Chapel Supplies                      | 263        | 277        |
| <b>Subtotal : None</b>                               |                                      | <b>263</b> | <b>277</b> |
| <b>Total [12.2] V--12.2 Social Services Supplies</b> |                                      | <b>263</b> | <b>277</b> |

pg 3 - 12.2

**Group : [12.3] V--12.3 Social Services Other**

**Subgroup : None**

|   |                              |              |              |
|---|------------------------------|--------------|--------------|
| 760020-00   | Consultant - Social Services | 2,770        | 2,490        |
| 760029-00   | Purchased Services           | -            | -            |
| 770017-00   | Chaplains Salary             | -            | -            |
| <b>Subtotal : None</b>                            |                              | <b>2,770</b> | <b>2,490</b> |
| <b>Total [12.3] V--12.3 Social Services Other</b> |                              | <b>2,770</b> | <b>2,490</b> |

pg 3 - 12.3

|   |                       |          |          |
|---|-----------------------|----------|----------|
| <b>Group : [13.3] V--13.3 Nurse Aide Training</b> |                       |          |          |
| <b>Subgroup : None</b>                            |                       |          |          |
| 600086-00   | CNA Class Instruction | -        | -        |
| 600087-00   | CNA Class Supplies    | -        | -        |
| <b>Subtotal : None</b>                            |                       | <b>-</b> | <b>-</b> |
| <b>Total [13.3] V--13.3 Nurse Aide Training</b>   |                       | <b>-</b> | <b>-</b> |

|  |                               |              |              |
|--|-------------------------------|--------------|--------------|
| <b>Group : [17.1] V--17.1 Administrative</b> |                               |              |              |
| <b>Subgroup : None</b>                       |                               |              |              |
| 410016-00                                    | Executive Wages               | -            | -            |
| 410045-00                                    | Development Committee Account | 3,877        | 5,662        |
| <b>Subtotal : None</b>                       |                               | <b>3,877</b> | <b>5,662</b> |
| <b>Total [17.1] V--17.1 Administrative</b>   |                               | <b>3,877</b> | <b>5,662</b> |

A

|   |                            |               |                |
|---|----------------------------|---------------|----------------|
| <b>Group : [19.3] V--19.3 Professional Services Other</b> |                            |               |                |
| <b>Subgroup : None</b>                                    |                            |               |                |
| 410069-00   | Professional Services      | 82,409        | 82,635         |
| 410070-00   | Provena Management Account | -             | 21,183         |
| <b>Subtotal : None</b>                                    |                            | <b>82,409</b> | <b>103,818</b> |
| <b>Total [19.3] V--19.3 Professional Services Other</b>   |                            | <b>82,409</b> | <b>103,818</b> |

pg 3 - 19.3

|  |                               |               |               |
|--|-------------------------------|---------------|---------------|
| <b>Group : [20.3] V--20.3 Dues, Fees, Subscript &amp; Promos</b> |                               |               |               |
| <b>Subgroup : None</b>   |                               |               |               |
| 410049-00  | Advertising & Public Relation | 3,226         | 6,003         |
| 410059-00  | Licenses & Dues               | 15,617        | 7,862         |
| <b>Subtotal : None</b>   |                               | <b>18,843</b> | <b>13,865</b> |
| <b>Total [20.3] V--20.3 Dues, Fees, Subscript &amp; Promos</b>   |                               | <b>18,843</b> | <b>13,865</b> |

pg 21 - F1

pg 21 - F2

pg 3 - 20.3

Note: Per discussions with Nancy, the administrator's salary is included within Acct 410017; as such, BSW reconciled the portion of administrative salaries out.

|  |                               |                |                |
|--|-------------------------------|----------------|----------------|
| <b>Group : [21.1] V--21.1 Clerical &amp; Gen Office Salary</b> |                               |                |                |
| <b>Subgroup : None</b>   |                               |                |                |
| 410017-00  | Salaries - Administration     | 308,033        | 304,403        |
| 410116-00  | Salaries - Religious Fr. Schm | -              | 14,974         |
| <b>Subtotal : None</b>   |                               | <b>308,033</b> | <b>319,377</b> |

3,877.06 A  
308,033.22 B

(68,960.00) pg 21 - A

Administrator salaries portion

**Total [21.1] V--21.1 Clerical & Gen Office Salary**

**308,033 B 319,377**

**242,950.28 pg 3 - 21.1**

**Group : [21.2] V--21.2 Clerical & Gen Office Supplies**

**Subgroup : None**

410019-00 Office Supplies & Printing 12,067 12,602

**Subtotal : None 12,067 12,602**

**Total [21.2] V--21.2 Clerical & Gen Office Supplies 12,067 12,602 pg 3 - 21.2**

**Group : [21.3] V--21.3 Clerical & Gen Office Other**

**Subgroup : None**

410018-00 Sister Services - 0 -

770018-00 Sisters Services - Chapel (655) -

410029-00 Telephone & Internet 7,908 9,841

410030-00 Cable T.V. 8,720 7,947 pg 5 - 5.1

410099-00 Miscellaneous & Postage 5,574 7,415

410100-00 Copier Maintenance 10,746 8,948

510090-00 Room Remodeling - -

**Subtotal : None 32,293 34,151**

**Total [21.3] V--21.3 Clerical & Gen Office Other 32,293 34,151 pg 3 - 21.3**

**Group : [22.3] V--22.3 Employee Ben & PR Taxes Other**

**Subgroup : None**

349107-00 Maint Fee-Employee Loan - -

410050-00 Employee Service Awards 850 73 pg 21 - D6

410051-00 Employee Annual Party 2,120 1,871 pg 21 - D5

410052-00 Employee Physicals 12,164 15,184 pg 21 - D6

410053-00 Employee Incentives 154 1,328 pg 21 - D6

410054-00 Employee / Resident Vaccine - -

410078-00 Unemployment Taxes 16,520 43,729 pg 21 - D2

410079-00 Employer Share FICA-Payroll T 204,945 209,770 pg 21 - D3

410087-00 Employee Health Insurance 243,243 245,047 pg 21 - D4

410088-00 Employee Life Insurance 4,177 2,136 pg 21 - D2

410209-00 Employee Pension Expense - -

**Subtotal : None 484,173 519,138**

**Total [22.3] V--22.3 Employee Ben & PR Taxes Other 484,173 519,138 pg 3 - 22.3**

**Group : [24.3] V--24.3 Travel and Seminar Other**

**Subgroup : None**

410039-00 Travel 928 3,929

410219-00 Education - 6,605 **XX** 9,304

|  |                            |               |    |               |
|--|----------------------------|---------------|----|---------------|
| 510019-00  | Vehicle Maint. & Gas, Etc. | 9,304         | XX | 8,473         |
| 510219-00  | Education                  | -             |    | -             |
| 520619-00  | Education                  | 80            |    | 992           |
| 530119-00  | Education                  | -             |    | 184           |
| 600119-00  | Education                  | 7,187         |    | 2,634         |
| 730119-00  | Education                  | -             |    | -             |
| 750119-00  | Education - Activities     | -             |    | 500           |
| 760119-00  | Education                  | -             |    | -             |
| <b>Subtotal : None</b>                               |                            | <b>17,499</b> |    | <b>23,317</b> |
| <b>Total [24.3] V--24.3 Travel and Seminar Other</b> |                            | <b>17,499</b> |    | <b>23,317</b> |

(516) - reclass, per Nancy (not in audit TB)  
8,788 pg 3 - 14.3

Note: Per discussions with Nancy, worker's compensation is included within account 410089 - SYNERGY. As such, BSW reconciled the balance out to include it within page 21, part D as well as the employee benefits section on page 22.

|   |           |                |          |                |
|---|-----------|----------------|----------|----------------|
| <b>Group : [26.3] V--26.3 Insurance - Prop. Liab Malpract</b> |           |                |          |                |
| <b>Subgroup : None</b>  |           |                |          |                |
| 410089-00   | Insurance | 181,011        |          | 169,511        |
| <b>Subtotal : None</b>  |           | <b>181,011</b> |          | <b>169,511</b> |
| <b>Total [26.3] V--26.3 Insurance - Prop. Liab Malpract</b>   |           | <b>181,011</b> | <b>C</b> | <b>169,511</b> |

181,011.00 **C**  
 Worker's Comp portion 110,579.00 pg 21 - D1, pg 3 - 22.3  
70,432.00 pg 3 - 26.3

|  |                               |               |  |               |
|--|-------------------------------|---------------|--|---------------|
| <b>Group : [30.3] V--30.3 Depreciation Other</b> |                               |               |  |               |
| <b>Subgroup : None</b>                           |                               |               |  |               |
| 782019-00  | Deprec. - Land Improvements   | 751           |  | 2,748         |
| 782029-00  | Deprec. - Building & Bldg. Im | 19,280        |  | 8,385         |
| 782039-00  | Deprec. - Building Fixtures   | 27,666        |  | 34,357        |
| 782049-00  | Deprec. - Furniture & Equipme | 13,105        |  | 19,913        |
| 782059-00  | Deprec. - Vehicles            | -             |  | 9,929         |
| <b>Subtotal : None</b>                           |                               | <b>60,802</b> |  | <b>75,332</b> |
| <b>Total [30.3] V--30.3 Depreciation Other</b>   |                               | <b>60,802</b> |  | <b>75,332</b> |

47,697.00 45,490.00 **Pg12A**

**Pg24 - 38**

**Pg13**

**Pg13**

**pg4 - 30.3**

|  |                  |               |  |               |
|--|------------------|---------------|--|---------------|
| <b>Group : [32.3] V--32.3 Interest Expense</b> |                  |               |  |               |
| <b>Subgroup : None</b>                         |                  |               |  |               |
| 783100-00                                      | Interest Expense | 17,593        |  | 13,534        |
| <b>Subtotal : None</b>                         |                  | <b>17,593</b> |  | <b>13,534</b> |
| <b>Total [32.3] V--32.3 Interest Expense</b>   |                  | <b>17,593</b> |  | <b>13,534</b> |

**pg4 - 32.3**

|  |                                  |        |  |        |
|--|----------------------------------|--------|--|--------|
| <b>Group : [39.3] V--39.3 Anxillary Service Center Other</b> |                                  |        |  |        |
| <b>Subgroup : None</b>                                       |                                  |        |  |        |
| 720018-00  | Resi-Dent Dental Program Expense | -      |  | -      |
| 720019-00  | Drugs                            | 14,296 |  | 36,869 |
| 720020-00  | Vision Care                      | -      |  | -      |
| 720021-00  | Pharmacy Medicare A              | 77,503 |  | 95,882 |
| 720022-00  | Lab Medicare A                   | 4,876  |  | 4,906  |

|  |                          |                |                           |
|--|--------------------------|----------------|---------------------------|
| 720023-00  | X-Ray Medicare A         | 1,663          | 2,254                     |
| 720024-00  | Oxygen Medicare A        | 1,476          | 3,524                     |
| 720029-00  | Misc. Medicare A Expense | 5,843          | 5,919                     |
| <b>Subtotal : None</b>                                     |                          | <b>105,657</b> | <b>149,354</b>            |
| <b>Total [39.3] V--39.3 Anxillary Service Center Other</b> |                          | <b>105,657</b> | <b>149,354</b> pg4 - 39.3 |

|  |                         |                |                           |
|--|-------------------------|----------------|---------------------------|
| <b>Group : [40.4] V--40.1 Bad Debt Expense</b> |                         |                |                           |
| <b>Subgroup : None</b>                         |                         |                |                           |
| 350012-00                                      | Bad Debt Expene Private | -              | -                         |
| 410075-00                                      | Bad Debt Expense        | 206,016        | 182,281                   |
| <b>Subtotal : None</b>                         |                         | <b>206,016</b> | <b>182,281</b>            |
| <b>Total [40.4] V--40.1 Bad Debt Expense</b>   |                         | <b>206,016</b> | <b>182,281</b> pg4 - 43.3 |

|  |                                |          |          |
|--|--------------------------------|----------|----------|
| <b>Group : [40.2] V--40.2 Barber and Beauty Shops Supplies</b> |                                |          |          |
| <b>Subgroup : None</b>   |                                |          |          |
| 780029-00  | Supplies for Beauty and Barber | -        | -        |
| <b>Subtotal : None</b>   |                                | <b>-</b> | <b>-</b> |
| <b>Total [40.2] V--40.2 Barber and Beauty Shops Supplies</b>   |                                | <b>-</b> | <b>-</b> |

|   |                              |               |                          |
|---|------------------------------|---------------|--------------------------|
| <b>Group : [40.3] V--40.3 Barber and Beauty Shops Other</b> |                              |               |                          |
| <b>Subgroup : None</b>                                      |                              |               |                          |
| 780019-00   | Professional Services Beauty | 18,156        | 22,351                   |
| <b>Subtotal : None</b>                                      |                              | <b>18,156</b> | <b>22,351</b>            |
| <b>Total [40.3] V--40.3 Barber and Beauty Shops Other</b>   |                              | <b>18,156</b> | <b>22,351</b> pg4 - 40.3 |

|  |            |                |                                     |
|--|------------|----------------|-------------------------------------|
| <b>Group : [42.3] V--42.3 Provider Participation Fee Other</b> |            |                |                                     |
| <b>Subgroup : None</b>   |            |                |                                     |
| 410230-00  | IDPA Taxes | 212,089        | 151,866                             |
| <b>Subtotal : None</b>   |            | <b>212,089</b> | <b>151,866</b>                      |
| <b>Total [42.3] V--42.3 Provider Participation Fee Other</b>   |            | <b>212,089</b> | <b>151,866</b> pg4 - 42.3, pg 23.11 |

|  |                               |             |             |
|--|-------------------------------|-------------|-------------|
| <b>Group : [1A] Pg 19 - Sch XVII - 1</b> |                               |             |             |
| <b>Subgroup : None</b>                   |                               |             |             |
| 305001-00                                | Room & Board Private Pay      | (2,074,003) | (3,435,621) |
| 305002-00                                | Room & Board Medicaid         | (2,498,443) | (1,333,077) |
| 305003-00                                | Medicare A Room Revenue       | -           | -           |
| 305005-00                                | Medicare A Room Revenue       | (371,800)   | (326,815)   |
| 305006-00                                | Room & Board Managed care     | 385         | (95,164)    |
| 305007-00                                | Room & Board Medicare B       | -           | (5,012)     |
| 305008-00                                | Contractual Allow Med A R & B | (306,460)   | (529,889)   |

|           |                                  |           |           |
|-----------|----------------------------------|-----------|-----------|
| 305009-00 | Contractual Allow Mgd Care R     | (21,615)  | 54,786    |
| 305010-00 | Contractual Allow Med B R & B    | 156,856   | 143,199   |
| 305011-00 | OT Medicare A                    | (215,000) | (190,661) |
| 305012-00 | OT Managed Care                  | 6,450     | (36,862)  |
| 305014-00 | Ancillary Supplies - PVT         | -         | -         |
| 305015-00 | Drug Rev Med A                   | (77,867)  | (83,848)  |
| 305016-00 | Drug Rev Managed Care            | 1,024     | (11,201)  |
| 305018-00 | X-Ray MCA                        | (1,076)   | (758)     |
| 305021-00 | Contractual Adj - Ancillaries    | -         | 95,571    |
| 305022-00 | Contractual Adj - Ancillary M    | -         | (3,564)   |
| 305023-00 | Contractual Adj - Ancillaries    | -         | 5,707     |
| 308001-00 | PT MCA REVENUE                   | -         | -         |
| 308002-00 | OT MCA REVENUE                   | -         | -         |
| 308003-00 | ST MCA REVENUE                   | -         | -         |
| 309001-00 | PT MCB REVENUE                   | -         | -         |
| 309002-00 | OT MCB REVENUE                   | -         | -         |
| 309003-00 | ST MCB REVENUE                   | -         | -         |
| 310001-00 | PT INS REVENUE                   | -         | -         |
| 310002-00 | OT INS REVENUE                   | -         | -         |
| 310003-00 | ST INS REVENUE                   | -         | -         |
| 311001-00 | Resi-Dent Dental Program Revenue | -         | -         |
| 311002-00 | Financial Assistance             | -         | -         |
| 311002-01 | Physical Therapy - Public Aid    | -         | -         |
| 311002-02 | Financial Assistance             | -         | -         |
| 311032-00 | Physical Therapy, IPMR           | -         | -         |
| 305008-01 | Contractual Allow Med A Ancil    | 581,280   | 481,083   |
| 305011-01 | PT Medicare A                    | (225,000) | (200,710) |
| 305011-02 | Speech Medicare A                | (31,000)  | (58,772)  |
| 305012-01 | PT Managed care                  | 9,500     | (38,678)  |
| 305012-02 | Speech Managed Care              | 2,050     | (7,879)   |
| 305013-00 | OT Medicare B                    | (102,900) | (126,495) |
| 305013-01 | PT Medicare B                    | (143,450) | (154,743) |
| 305013-02 | Speech Medicare B                | (12,050)  | (19,908)  |
| 305024-00 | Oxygen Revenue Medicare A        | (30)      | (30)      |
| 305027-00 | Lab Revenue Medicare A           | (4,302)   | (2,297)   |
| 305028-00 | Lab Revenue Managed Care         | 223       | (407)     |
| 305030-00 | Incont Supplies Med A            | (378)     | (9)       |
| 305031-00 | Incont Supplies Managed Care     | 54        | (54)      |
| 311012-01 | Oxygen Medicaid                  | (1,911)   | (760)     |
| 311012-02 | Oxygen Private Pay               | 1,167     | (320)     |
| 311032-01 | PT - Medicaid                    | (3,000)   | 3,700     |

|  |                               |                    |                                |
|--|-------------------------------|--------------------|--------------------------------|
| 311032-02                              | PT - Private                  | 59                 | 35                             |
| 311033-01                              | OT - Medicaid                 | (50)               | 2,750                          |
| 339002-02                              | Lab Revenue - Private Pay     | 23                 | (15)                           |
| 347002-00                              | Miscellaneous - Medicare      | (4,341)            | (4,174)                        |
| 350026-02                              | Medical Supply - Private Pay  | (22,775)           | (239)                          |
| 321002-01                              | Pharmacy - Medicaid           | (14,438)           | (18,412)                       |
| 321002-02                              | Pharmacy - Private Pay        | (6,158)            | (3,245)                        |
| 331002-01                              | Special Diets - Public Aid    | (5,052)            | (4,539)                        |
| 331002-02                              | Special Diets - Private       | (4,931)            | (4,548)                        |
| 335012-01                              | Injection Supplies - Public A | (13,855)           | (16,352)                       |
| 335012-02                              | Injection Supplies - Private  | (3,447)            | (7,505)                        |
| 336002-00                              | Nursing Supplies              | -                  | -                              |
| 336002-01                              | Spec. Nursing Supplies - PA   | (3,095)            | (7,703)                        |
| 336002-02                              | Spec. Nursing Supplies - PV   | (9,940)            | (14,686)                       |
| 336012-01                              | Undergarments - Public Aid    | (32,197)           | (40,717)                       |
| 336012-02                              | Undergarments- private        | (16,982)           | (27,829)                       |
| 305019-00                              | X-Ray MGC                     | (70)               | -                              |
| 305025-00                              | Oxygen Managed Care           | 649                | -                              |
| 338002-01                              | X-Ray Private Pay             | (140)              | -                              |
| 350026-01                              | Medical Supply - Medicaid     | (7,099)            | -                              |
| 336022-00                              | Wheelchair Rental             | -                  | -                              |
| <b>Subtotal : None</b>                 |                               | <b>(5,475,135)</b> | <b>(6,026,667)</b>             |
| <b>Total [1A] Pg 19 - Sch XVII - 1</b> |                               | <b>(5,475,135)</b> | <b>(6,026,667) pg 19 - 1.1</b> |

|  |                               |                  |                            |
|--|-------------------------------|------------------|----------------------------|
| <b>Group : [2A] Pg 19 - Sch XVII - 2</b> |                               |                  |                            |
| <b>Subgroup : None</b>                   |                               |                  |                            |
| 350013-00                                | Private Bed Hold Writeoff     | -                | 4,126                      |
| 350014-00                                | State - Write Offs            | 1,045,249        | 965,801                    |
| 350026-00                                | Other Allowances / Write Offs | -                | 13,544                     |
| 350084-00                                | Internet                      | -                | -                          |
| <b>Subtotal : None</b>                   |                               | <b>1,045,249</b> | <b>983,471</b>             |
| <b>Total [2A] Pg 19 - Sch XVII - 2</b>   |                               | <b>1,045,249</b> | <b>983,471 pg 19 - 2.1</b> |

|   |                  |              |                           |
|---|------------------|--------------|---------------------------|
| <b>Group : [12A] Pg 19, Sch XVII - 12</b> |                  |              |                           |
| <b>Subgroup : None</b>                    |                  |              |                           |
| 349106-00                                 | Vending Machine  | (558)        | (481)                     |
| 805100-00                                 | Vending Machines | -            | -                         |
| <b>Subtotal : None</b>                    |                  | <b>(558)</b> | <b>(481)</b>              |
| <b>Total [12A] Pg 19, Sch XVII - 12</b>   |                  | <b>(558)</b> | <b>(481) pg 19 - 12.1</b> |

**Group : [13A] Pg 19 - Sch XVII - 13**

|  |                          |                 |                              |
|--|--------------------------|-----------------|------------------------------|
| <b>Subgroup : None</b>                   |                          |                 |                              |
| 348003-00                                | Beauty/Barber            | -               | -                            |
| 348003-01                                | Hairdresser - Public Aid | -               | (10)                         |
| 348003-02                                | Hairdresser - Private    | (17,580)        | (20,598)                     |
| <b>Subtotal : None</b>                   |                          | <b>(17,580)</b> | <b>(20,608)</b>              |
| <b>Total [13A] Pg 19 - Sch XVII - 13</b> |                          | <b>(17,580)</b> | <b>(20,608) pg 19 - 13.1</b> |

|  |                               |                 |                              |
|--|-------------------------------|-----------------|------------------------------|
| <b>Group : [14A] Pg 19 - Sch XVII - 14</b> |                               |                 |                              |
| <b>Subgroup : None</b>                     |                               |                 |                              |
| 349101-00                                  | Headstart Meals Income        | (9,844)         | (10,882)                     |
| 349101-01                                  | Marshall Co Sheriff's Dept In | (16,534)        | (16,073)                     |
| 349102-00                                  | Cafeteria, Scrubs, Misc       | (24,835)        | (9,681)                      |
| 781021-00                                  | Headstart Meals Income        | -               | -                            |
| 781029-00                                  | Cafeteria                     | -               | -                            |
| <b>Subtotal : None</b>                     |                               | <b>(51,213)</b> | <b>(36,636)</b>              |
| <b>Total [14A] Pg 19 - Sch XVII - 14</b>   |                               | <b>(51,213)</b> | <b>(36,636) pg 19 - 14.1</b> |

|  |                      |   |                |
|--|----------------------|---|----------------|
| <b>Group : [15A] Pg 19 - Sch XVII - 15</b> |                      |   |                |
| <b>Subgroup : None</b>                     |                      |   |                |
| 347022-02                                  | Cable T.V. - Private | - | -              |
| <b>Subtotal : None</b>                     |                      | - | -              |
| <b>Total [15A] Pg 19 - Sch XVII - 15</b>   |                      | - | - pg 19 - 15.1 |

|  |                            |            |                             |
|--|----------------------------|------------|-----------------------------|
| <b>Group : [21A] Pg 19 - Sch XVII - 21</b> |                            |            |                             |
| <b>Subgroup : None</b>                     |                            |            |                             |
| 347002-01                                  | Miscellaneous - Public Aid | -          | (3,652)                     |
| 347002-02                                  | Miscellaneous - Private    | 546        | (4,446)                     |
| 349104-00                                  | Miscellaneous              | (2,036)    | -                           |
| 350021-00                                  | Employee Purchases         | -          | -                           |
| 350070-00                                  | Employee Purchases         | 1,967      | 486                         |
| 803100-00                                  | Miscellaneous              | -          | -                           |
| <b>Subtotal : None</b>                     |                            | <b>477</b> | <b>(7,612)</b>              |
| <b>Total [21A] Pg 19 - Sch XVII - 21</b>   |                            | <b>477</b> | <b>(7,612) pg 19 - 21.1</b> |

|  |                        |          |           |
|--|------------------------|----------|-----------|
| <b>Group : [24A] Pg 19 - Sch XVII - 24</b> |                        |          |           |
| <b>Subgroup : None</b>                     |                        |          |           |
| 349000-00                                  | Contribution revenue   | -        | -         |
| 349110-00                                  | Activity Contributions | -        | -         |
| 349112-00                                  | Memorial & Gifts       | (59,022) | (143,393) |
| 349113-00                                  | IN-Kind Contributions  | -        | -         |

|  |                   |                 |                               |
|--|-------------------|-----------------|-------------------------------|
| 813000-00                                | Memorials & Gifts | -               | -                             |
| <b>Subtotal : None</b>                   |                   | <b>(59,022)</b> | <b>(143,393)</b>              |
| <b>Total [24A] Pg 19 - Sch XVII - 24</b> |                   | <b>(59,022)</b> | <b>(143,393)</b> pg 19 - 24.1 |

|  |                              |                |                             |
|--|------------------------------|----------------|-----------------------------|
| <b>Group : [25A] Pg 19 - Sch XVII - 25</b> |                              |                |                             |
| <b>Subgroup : None</b>                     |                              |                |                             |
| 349103-00                                  | Interest Earned              | (2,259)        | (51)                        |
| 222470-00                                  | Donatons - Dollar Difference | (1,998)        | (1,117)                     |
| 801100-00                                  | Interest Earned              | -              | -                           |
| <b>Subtotal : None</b>                     |                              | <b>(4,257)</b> | <b>(1,168)</b>              |
| <b>Total [25A] Pg 19 - Sch XVII - 25</b>   |                              | <b>(4,257)</b> | <b>(1,168)</b> pg 19 - 25.1 |

|   |                     |                |                              |
|---|---------------------|----------------|------------------------------|
| <b>Group : [28AA] Pg 19 - Sch XVII - 28</b> |                     |                |                              |
| <b>Subgroup : None</b>                      |                     |                |                              |
| 349100-00                                   | Sisters Maintenance | (4,383)        | (14,833)                     |
| 780040-00                                   | Penalties           | 176            | 39                           |
| 781019-00                                   | Penalties           | -              | -                            |
| <b>Subtotal : None</b>                      |                     | <b>(4,207)</b> | <b>(14,794)</b>              |
| <b>Total [28AA] Pg 19 - Sch XVII - 28</b>   |                     | <b>(4,207)</b> | <b>(14,794)</b> pg 19 - 18.1 |

|  |                      |               |                          |
|--|----------------------|---------------|--------------------------|
| <b>Group : [BS] Balance Sheet Accounts</b> |                      |               |                          |
| <b>Subgroup : [A] Assets</b>               |                      |               |                          |
| 101290-00                                  | Restricted Donations | 61,734        | 59,983                   |
| <b>Subtotal [A] Assets</b>                 |                      | <b>61,734</b> | <b>59,983</b> pg 17 - 21 |

|                                      |                                |         |         |
|--------------------------------------|--------------------------------|---------|---------|
| <b>Subgroup : [A1001] Total Cash</b> |                                |         |         |
| 101200-00                            | 1st Nat'l Bank Lacon - General | 113,229 | 166,756 |
| 101230-00                            | 1st Nat'l Bank - Payroll       | 5,921   | 14,741  |
| 101240-00                            | Resident Trust Fund            | -       | -       |
| 101250-00                            | F.N.B. Lacon 90 Day CD         | -       | -       |
| 101255-00                            | Merill Lunch Money Market      | -       | -       |
| 101256-00                            | Interest receivable            | -       | -       |
| 101260-00                            | Petty Cash                     | 200     | 375     |
| 101261-00                            | Employee Casual Day Fund       | 2,388   | 2,336   |
| 101270-00                            | Depreciation Fund              | 3,456   | 3,452   |
| 101271-00                            | Fundraising Fund               | 9,151   | 9,141   |
| 101272-00                            | Memorial Fund                  | 55,576  | 46,055  |
| 101273-00                            | Activity Fund                  | 5,025   | 5,329   |
| 101280-00                            | Development Fund Account       | 34,872  | 119,772 |
| 101285-00                            | Development PayPal Account     | 2,525   | 2,525   |

|   |                                |                  |                  |                     |                     |   |
|---|--------------------------------|------------------|------------------|---------------------|---------------------|---|
| <b>Subtotal [A1001] Total Cash</b>            |                                | <b>232,343</b>   | <b>370,482</b>   | <b>pg 17 - 1.1</b>  |                     |   |
| <b>Subgroup : [A1002] Resident Trust Fund</b> |                                |                  |                  |                     |                     |   |
| 101276-00                                     | Resident Trust Fund            | 900              | -                |                     |                     |   |
| 101277-00                                     | Resident Trust Fund Public Aid | 5,258            | 4,954            |                     |                     |   |
| <b>Subtotal [A1002] Resident Trust Fund</b>   |                                | <b>6,158</b>     | <b>4,954</b>     | <b>pg 17 - 2.1</b>  |                     |   |
| <b>Subgroup : [A1003] Patients Receivable</b> |                                |                  |                  |                     |                     |   |
| 105100-00                                     | A/R Private                    | 317,415          | 513,705          | <b>PAR</b>          |                     |   |
| 105800-00                                     | A/R Third Party Payer          | 95,267           | 172,830          | <b>PAR</b>          |                     |   |
| 106100-00                                     | A/R Patient Refunds            | -                | -                | <b>PAR</b>          | 412,682.00          | <b>PAR</b>                              |
| 106000-00                                     | Allowance                      | (185,005)        | (514,148)        |                     | <u>(185,005.00)</u> | <b>pg 17 - 3.1</b> Patient AR Allowance |
| 105101-00                                     | Allowance                      | -                | -                |                     | <u>227,677.00</u>   | <b>pg 17 - 3.1</b>                      |
| <b>Subtotal [A1003] Patients Receivable</b>   |                                | <b>227,677</b>   | <b>172,387</b>   |                     |                     |   |
| <b>Subgroup : [A1004] Supplies</b>            |                                |                  |                  |                     |                     |   |
| 121300-00                                     | Supplies                       | 16,513           | 32,620           |                     |                     |   |
| <b>Subtotal [A1004] Supplies</b>              |                                | <b>16,513</b>    | <b>32,620</b>    | <b>pg 17 - 4.1</b>  |                     |   |
| <b>Subgroup : [A1005] Unexpired Insurance</b> |                                |                  |                  |                     |                     |   |
| 131100-00                                     | Unexpired Insurance            | 18,491           | 22,111           |                     |                     |   |
| <b>Subtotal [A1005] Unexpired Insurance</b>   |                                | <b>18,491</b>    | <b>22,111</b>    | <b>pg 17 - 6.1</b>  |                     |   |
| <b>Subgroup : [A1006] Medicare Receivable</b> |                                |                  |                  |                     |                     |   |
| 105500-00                                     | Accrued Interest Receivable    | -                | -                |                     |                     |   |
| 105106-00                                     | A/R Medicaid                   | 239,838          | 182,480          |                     |                     |   |
| 105600-00                                     | A/R Medicare                   | 110,015          | 158,368          |                     | 349,853.00          | <b>MAR</b>                              |
| 105900-00                                     | A/R Provena Accounts           | -                | 237,197          |                     | 0.00                | Provena Allowance                       |
| 131300-00                                     | Due From Medicare              | -                | -                |                     | <u>349,853.00</u>   | <b>pg 17 - 9.1</b>                      |
| <b>Subtotal [A1006] Medicare Receivable</b>   |                                | <b>349,853</b>   | <b>578,045</b>   | <b>MAR</b>          |                     |   |
| <b>Subgroup : [A1007] Land and Buildings</b>  |                                |                  |                  |                     |                     |   |
| 141100-00                                     | Land Improvements              | 122,321          | 122,321          | <b>pg 17 - 13.1</b> |                     |   |
| 141200-00                                     | Buildings                      | 1,542,375        | 1,542,375        | <b>pg 17 - 14.1</b> |                     |   |
| 141250-00                                     | Building Improvements          | 310,082          | 308,832          |                     | 981,328.00          | 979,428.00 <b>pg 17 - 15.1</b>          |
| 141300-00                                     | Building Fixtures & Equipment  | 671,246          | 670,596          |                     |                     |   |
| 141600-00                                     | Minor Equipment                | 15,683           | 15,683           |                     |                     |   |
| 143100-00                                     | Minor Equipment                | -                | -                |                     | 901,950.00          | 886,267.00 <b>pg 17 - 16.1</b>          |
| <b>Subtotal [A1007] Land and Buildings</b>    |                                | <b>2,661,707</b> | <b>2,659,807</b> | <b>Pg12A</b>        |                     |   |

**Subgroup : [A1008] Furniture and Equip**

|   |                       |                |                |      |
|---|-----------------------|----------------|----------------|------|
| 141400-00                                   | Furniture & Equipment | 805,046        | 805,046        | Pg13 |
| 141500-00                                   | Vehicles              | 81,221         | 81,221         | Pg13 |
| <b>Subtotal [A1008] Furniture and Equip</b> |                       | <b>886,267</b> | <b>886,267</b> |      |

**Subgroup : [A1009] Accum Depr - Land and Build**

|   |                               |                    |                    |   |
|---|-------------------------------|--------------------|--------------------|---|
| 142100-00   | Accum.Deprc-Land Improvement  | (89,650)           | (88,900)           |   |
| 142200-00   | Accum.Deprc - Bldg & Bldg. Im | (1,665,919)        | (1,646,639)        |   |
| 142300-00   | Accum.Deprc - Bldg.Fixtures & | (638,108)          | (610,442)          | (3,150,920.00) (3,090,120.00) pg 17 -17.1 |
| <b>Subtotal [A1009] Accum Depr - Land and Build</b> |                               | <b>(2,393,677)</b> | <b>(2,345,981)</b> | <b>Pg12A - 170.9</b>                      |

**Subgroup : [A1010] Accum Depr - Furn and Equiip**

|  |                                |                  |                  |             |
|--|--------------------------------|------------------|------------------|-------------|
| 142400-00  | Accum.Deprc-Furniture & Equip. | (676,022)        | (662,918)        |             |
| 142500-00  | Accum.Depreciation - Vehicles  | (81,221)         | (81,221)         | Pg13 - 80.6 |
| <b>Subtotal [A1010] Accum Depr - Furn and Equiip</b> |                                | <b>(757,243)</b> | <b>(744,139)</b> |             |

**Subgroup : [A1011] Other Assets**

|                                      |                             |              |          |                    |
|--------------------------------------|-----------------------------|--------------|----------|--------------------|
| 105200-00                            | Patient Accounts Refunds    | -            | -        |                    |
| 105250-00                            | Promises to give            | -            | -        |                    |
| 105300-00                            | Misc. A/R & Sister's Maint. | -            | -        |                    |
| 131200-00                            | Other Prepaid Expenses      | 2,593        | -        |                    |
| <b>Subtotal [A1011] Other Assets</b> |                             | <b>2,593</b> | <b>-</b> | <b>pg 17 - 7.1</b> |

**Subgroup : [B] Liab & Net Assets**

|   |  |          |          |  |
|---|--|----------|----------|--|
| <b>Subtotal [B] Liab &amp; Net Assets</b> |  | <b>-</b> | <b>-</b> |  |
|---|--|----------|----------|--|

**Subgroup : [B1001] Accounts Payable**

|  |                                |                  |                  |                     |
|--|--------------------------------|------------------|------------------|---------------------|
| 221300-00                                | Accounts Payable - Trade       | (617,589)        | (500,526)        |                     |
| 221500-00                                | Resident Trust Fund            | (900)            | -                |                     |
| 221600-00                                | Resident Trust Fund Public Aid | (5,258)          | (4,411)          |                     |
| <b>Subtotal [B1001] Accounts Payable</b> |                                | <b>(623,747)</b> | <b>(504,937)</b> | <b>pg 17 - 26.1</b> |

**Subgroup : [B1002] Accrued Payroll**

|           |                                |         |          |  |
|-----------|--------------------------------|---------|----------|--|
| 222100-00 | Federal Income Tax Withheld    | (7,235) | -        |  |
| 222200-00 | FICA Taxes Payable             | (5,110) | (18,549) |  |
| 222250-00 | Unemployment Taxes             | -       | -        |  |
| 222300-00 | State Income Tax Withheld      | (2,428) | -        |  |
| 222350-00 | Wage Garnishment Payable       | -       | -        |  |
| 222400-00 | Employee Insurance Withheld    | (1,202) | (2,143)  |  |
| 222450-00 | Employee Pension Loan Payments | -       | -        |  |
| 222460-00 | Employee Pension American Fun  | -       | -        |  |

|   |                                |                  |                  |                     |
|---|--------------------------------|------------------|------------------|---------------------|
| 222510-00                                   | Disability Insurance Withheld  | -                | -                |                     |
| 224000-00                                   | Accrued Payroll                | (59,239)         | (63,924)         |                     |
| 226190-00                                   | Accrued Sick                   | -                | (21,750)         |                     |
| 231100-00                                   | Accrued Vacation               | (72,547)         | (59,301)         |                     |
| <b>Subtotal [B1002] Accrued Payroll</b>     |                                | <b>(147,761)</b> | <b>(165,667)</b> | <b>pg 17 - 30.1</b> |
| <b>Subgroup : [B1003] LOC</b>               |                                |                  |                  |                     |
| 222000-00                                   | First National Bank - L.O.C.   | (302,803)        | (302,803)        |                     |
| <b>Subtotal [B1003] LOC</b>                 |                                | <b>(302,803)</b> | <b>(302,803)</b> | <b>pg 17 - 36.1</b> |
| <b>Subgroup : [B1004] Provena Payable</b>   |                                |                  |                  |                     |
| 221400-00                                   | A/P Medicare Billing           | -                | -                |                     |
| <b>Subtotal [B1004] Provena Payable</b>     |                                | <b>-</b>         | <b>-</b>         | <b>pg 17 - 28.1</b> |
| <b>Subgroup : [B1005] Accrued Expenses</b>  |                                |                  |                  |                     |
| 221350-00                                   | Accrued Expenses               | -                | -                |                     |
| 221360-00                                   | Accrued Exp/Life Ser Ntwk Tru  | -                | -                |                     |
| <b>Subtotal [B1005] Accrued Expenses</b>    |                                | <b>-</b>         | <b>-</b>         | <b>pg 17 - 37.1</b> |
| <b>Subgroup : [B1006] Installment Loans</b> |                                |                  |                  |                     |
| 231200-00                                   | DSF Installment Loan           | -                | -                |                     |
| 222001-00                                   | Loan from DSF                  | (380,000)        | (25,000)         |                     |
| 231300-00                                   | DSF Installment Loan-SF AC     | -                | -                |                     |
| <b>Subtotal [B1006] Installment Loans</b>   |                                | <b>(380,000)</b> | <b>(25,000)</b>  | <b>pg 17 - 39</b>   |
| <b>Subgroup : [B1007] Retained Earnings</b> |                                |                  |                  |                     |
| 236100-00                                   | Deferred Revenue - Prepayments | -                | -                |                     |
| 260250-00                                   | Undesignated Retained Earnings | (471,391)        | (782,852)        | <b>pg 18 - 1.1</b>  |
| 260300-00                                   | Restricted Funds               | (63,733)         | (59,983)         | <b>pg 18 - 11.1</b> |
| <b>Subtotal [B1007] Retained Earnings</b>   |                                | <b>(535,124)</b> | <b>(842,835)</b> |                     |
| 999999-00                                   | Clearing Account               | (1,256)          | 3,221            | <b>Pg3 - 7.3</b>    |

**Blue Cells = New GL Accounts During FY 2015**

**TB IMPORT**

|           |                                |            |
|-----------|--------------------------------|------------|
| 0000      | Rounding                       | -          |
| 101200-00 | 1st Nat'l Bank Lacon - General | 113,229.00 |
| 101230-00 | 1st Nat'l Bank - Payroll       | 5,921.00   |
| 101240-00 | Resident Trust Fund            | -          |
| 101250-00 | F.N.B. Lacon 90 Day CD         | -          |
| 101255-00 | Merill Lunch Money Market      | -          |
| 101256-00 | Interest receivable            | -          |
| 101260-00 | Petty Cash                     | 200.00     |
| 101261-00 | Employee Casual Day Fund       | 2,388.00   |
| 101270-00 | Depreciation Fund              | 3,456.00   |
| 101271-00 | Fundraising Fund               | 9,151.00   |
| 101272-00 | Memorial Fund                  | 55,576.00  |
| 101273-00 | Activity Fund                  | 5,025.00   |
| 101276-00 | Resident Trust Fund            | 900.00     |
| 101277-00 | Resident Trust Fund Public Aid | 5,258.00   |
| 101280-00 | Development Fund Account       | 34,872.00  |
| 101285-00 | Development Paypal Account     | 2,525.00   |
| 101290-00 | Restricted Donations           | 61,734.00  |
| 105100-00 | A/R Private                    | 317,415.00 |
| 105101-00 | Allowance                      | -          |
| 105102-00 | A/R Medicaid Patient Liability | -          |
| 105103-00 | A/R Medicare A Coins From Pri  | -          |
| 105106-00 | A/R Medicaid                   | 239,838.00 |
| 105200-00 | Patient Accounts Refunds       | -          |
| 105250-00 | Promises to give               | -          |
| 105300-00 | Misc. A/R & Sister's Maint.    | -          |
| 105500-00 | Accrued Interest Receivable    | -          |
| 105600-00 | A/R Medicare                   | 110,015.00 |
| 105700-00 | A/R Medicare B                 | -          |
| 105701-00 | A/R Med B Coins From Medicaid  | -          |
| 105800-00 | A/R Third Party Payer          | 95,267.00  |

|           |                                |              |
|-----------|--------------------------------|--------------|
| 105801-00 | A/R Medicare A coins from Ins  | -            |
| 105802-00 | A/R Medicare B coins from Ins  | -            |
| 105803-00 | A/R Managed Care               | -            |
| 105900-00 | A/R Provena Accounts           | -            |
| 106000-00 | Allowance                      | (185,005.00) |
| 106100-00 | A/R Patient Refunds            | -            |
| 121300-00 | Supplies                       | 16,513.00    |
| 131100-00 | Unexpired Insurance            | 18,491.00    |
| 131200-00 | Other Prepaid Expenses         | 2,593.00     |
| 131300-00 | Due From Medicare              | -            |
| 141100-00 | Land Improvements              | 122,321.00   |
| 141200-00 | Buildings                      | 1,542,375.00 |
| 141250-00 | Building Improvements          | 310,082.00   |
| 141300-00 | Building Fixtures & Equipment  | 671,246.00   |
| 141400-00 | Furniture & Equipment          | 805,046.00   |
| 141500-00 | Vehicles                       | 81,221.00    |
| 141600-00 | Minor Equipment                | 15,683.00    |
| 142100-00 | Accum.Deprc-Land Improvement   | (89,650.00)  |
| 142200-00 | Accum.Deprc - Bldg & Bldg. Im  | #####        |
| 142300-00 | Accum.Deprc - Bldg.Fixtures &  | (638,108.00) |
| 142400-00 | Accum.Deprc-Furniture & Equip. | (676,022.00) |
| 142500-00 | Accum.Depreciation - Vehicles  | (81,221.00)  |
| 143100-00 | Minor Equipment                | -            |
| 221300-00 | Accounts Payable - Trade       | (617,589.00) |
| 221350-00 | Accrued Expenses               | -            |
| 221360-00 | Accrued Exp/Life Ser Ntwk Tru  | -            |
| 221400-00 | A/P Medicare Billing           | -            |
| 221500-00 | Resident Trust Fund            | (900.00)     |
| 221600-00 | Resident Trust Fund Public Aid | (5,258.00)   |
| 222000-00 | First National Bank - L.O.C.   | (302,803.00) |
| 222001-00 | Loan from DSF                  | (380,000.00) |
| 222100-00 | Federal Income Tax Withheld    | (7,235.00)   |
| 222200-00 | FICA Taxes Payable             | (5,110.00)   |
| 222250-00 | Unemployment Taxes             | -            |
| 222300-00 | State Income Tax Withheld      | (2,428.00)   |
| 222350-00 | Wage Garnishment Payable       | -            |
| 222400-00 | Employee Insurance Withheld    | (1,202.00)   |
| 222450-00 | Employee Pension Loan Payments | -            |
| 222460-00 | Employee Pension American Fun  | -            |
| 222470-00 | Donatons - Dollar Difference   | (1,998.00)   |

|           |                                |              |
|-----------|--------------------------------|--------------|
| 222510-00 | Disability Insurance Withheld  | -            |
| 224000-00 | Accrued Payroll                | (59,239.00)  |
| 226190-00 | Accrued Sick                   | -            |
| 231100-00 | Accrued Vacation               | (72,547.00)  |
| 231200-00 | DSF Installment Loan           | -            |
| 231300-00 | DSF Installment Loan-SF AC     | -            |
| 236100-00 | Deferred Revenue - Prepayments | -            |
| 260250-00 | Undesignated Retained Earnings | (471,391.00) |
| 260300-00 | Restricted Funds               | (63,733.00)  |
| 305001-00 | Room & Board Private Pay       | #####        |
| 305002-00 | Room & Board Medicaid          | #####        |
| 305003-00 | Medicare A Room Revenue        | -            |
| 305005-00 | Medicare A Room Revenue        | (371,800.00) |
| 305006-00 | Room & Board Managed care      | 385.00       |
| 305007-00 | Room & Board Medicare B        | -            |
| 305008-00 | Contractual Allow Med A R & B  | (306,460.00) |
| 305008-01 | Contractual Allow Med A Ancil  | 581,280.00   |
| 305009-00 | Contractual Allow Mgd Care R   | (21,615.00)  |
| 305010-00 | Contractual Allow Med B R & B  | 156,856.00   |
| 305011-00 | OT Medicare A                  | (215,000.00) |
| 305011-01 | PT Medicare A                  | (225,000.00) |
| 305011-02 | Speech Medicare A              | (31,000.00)  |
| 305012-00 | OT Managed Care                | 6,450.00     |
| 305012-01 | PT Managed care                | 9,500.00     |
| 305012-02 | Speech Managed Care            | 2,050.00     |
| 305013-00 | OT Medicare B                  | (102,900.00) |
| 305013-01 | PT Medicare B                  | (143,450.00) |
| 305013-02 | Speech Medicare B              | (12,050.00)  |
| 305014-00 | Ancillary Supplies - PVT       | -            |
| 305015-00 | Drug Rev Med A                 | (77,867.00)  |
| 305016-00 | Drug Rev Managed Care          | 1,024.00     |
| 305018-00 | X-Ray MCA                      | (1,076.00)   |
| 305019-00 | X-Ray MGC                      | (70.00)      |
| 305021-00 | Contractual Adj - Ancillaries  | -            |
| 305022-00 | Contractual Adj - Ancillary M  | -            |
| 305023-00 | Contractual Adj - Ancillaries  | -            |
| 305024-00 | Oxygen Revenue Medicare A      | (30.00)      |
| 305025-00 | Oxygen Managed Care            | 649.00       |
| 305027-00 | Lab Revenue Medicare A         | (4,302.00)   |
| 305028-00 | Lab Revenue Managed Care       | 223.00       |

|           |                                  |             |
|-----------|----------------------------------|-------------|
| 305030-00 | Incont Supplies Med A            | (378.00)    |
| 305031-00 | Incont Supplies Managed Care     | 54.00       |
| 308001-00 | PT MCA REVENUE                   | -           |
| 308002-00 | OT MCA REVENUE                   | -           |
| 308003-00 | ST MCA REVENUE                   | -           |
| 309001-00 | PT MCB REVENUE                   | -           |
| 309002-00 | OT MCB REVENUE                   | -           |
| 309003-00 | ST MCB REVENUE                   | -           |
| 310001-00 | PT INS REVENUE                   | -           |
| 310002-00 | OT INS REVENUE                   | -           |
| 310003-00 | ST INS REVENUE                   | -           |
| 311001-00 | Resi-Dent Dental Program Revenue | -           |
| 311002-00 | Financial Assistance             | -           |
| 311002-01 | Physical Therapy - Public Aid    | -           |
| 311002-02 | Financial Assistance             | -           |
| 311012-01 | Oxygen Medicaid                  | (1,911.00)  |
| 311012-02 | Oxygen Private Pay               | 1,167.00    |
| 311032-00 | Physical Therapy, IPMR           | -           |
| 311032-01 | PT - Medicaid                    | (3,000.00)  |
| 311032-02 | PT - Private                     | 59.00       |
| 311033-01 | OT - Medicaid                    | (50.00)     |
| 321002-01 | Pharmacy - Medicaid              | (14,438.00) |
| 321002-02 | Pharmacy - Private Pay           | (6,158.00)  |
| 331002-01 | Special Diets - Public Aid       | (5,052.00)  |
| 331002-02 | Special Diets - Private          | (4,931.00)  |
| 335012-01 | Injection Supplies - Public A    | (13,855.00) |
| 335012-02 | Injection Supplies - Private     | (3,447.00)  |
| 336002-00 | Nursing Supplies                 | -           |
| 336002-01 | Spec. Nursing Supplies - PA      | (3,095.00)  |
| 336002-02 | Spec. Nursing Supplies - PV      | (9,940.00)  |
| 336012-01 | Undergarments - Public Aid       | (32,197.00) |
| 336012-02 | Undergarments- private           | (16,982.00) |
| 336022-00 | Wheelchair Rental                | -           |
| 338002-01 | X-Ray Private Pay                | (140.00)    |
| 339002-02 | Lab Revenue - Private Pay        | 23.00       |
| 347002-00 | Miscellaneous - Medicare         | (4,341.00)  |
| 347002-01 | Miscellaneous - Public Aid       | -           |
| 347002-02 | Miscellaneous - Private          | 546.00      |
| 347022-02 | Cable T.V. - Private             | -           |
| 348003-00 | Beauty/Barber                    | -           |

|           |                               |              |
|-----------|-------------------------------|--------------|
| 348003-01 | Hairdresser - Public Aid      | -            |
| 348003-02 | Hairdresser - Private         | (17,580.00)  |
| 349000-00 | Contribution revenue          | -            |
| 349100-00 | Sisters Maintenance           | (4,383.00)   |
| 349101-00 | Headstart Meals Income        | (9,844.00)   |
| 349101-01 | Marshall Co Sheriff's Dept In | (16,534.00)  |
| 349102-00 | Cafeteria, Scrubs, Misc       | (24,835.00)  |
| 349103-00 | Interest Earned               | (2,259.00)   |
| 349104-00 | Miscellaneous                 | (2,036.00)   |
| 349106-00 | Vending Machine               | (558.00)     |
| 349107-00 | Maint Fee-Employee Loan       | -            |
| 349110-00 | Activity Contributions        | -            |
| 349112-00 | Memorial & Gifts              | (59,022.00)  |
| 349113-00 | IN-Kind Contributions         | -            |
| 350012-00 | Bad Debt Expene Private       | -            |
| 350013-00 | Private Bed Hold Writeoff     | -            |
| 350014-00 | State - Write Offs            | 1,045,249.00 |
| 350021-00 | Employee Purchases            | -            |
| 350026-00 | Other Allowances / Write Offs | -            |
| 350026-01 | Medical Supply - Medicaid     | (7,099.00)   |
| 350026-02 | Medical Supply - Private Pay  | (22,775.00)  |
| 350070-00 | Employee Purchases            | 1,967.00     |
| 350084-00 | Internet                      | -            |
| 410016-00 | Executive Wages               | -            |
| 410017-00 | Salaries - Administration     | 321,058.00   |
| 410018-00 | Sister Services               | -            |
| 410019-00 | Office Supplies & Printing    | 12,067.00    |
| 410025-00 | Accrued Sick - Administration | -            |
| 410029-00 | Telephone & Internet          | 7,908.00     |
| 410030-00 | Cable T.V.                    | 8,720.00     |
| 410039-00 | Travel                        | 928.00       |
| 410045-00 | Development Committee Account | 4,041.00     |
| 410049-00 | Advertising & Public Relation | 3,226.00     |
| 410050-00 | Employee Service Awards       | 850.00       |
| 410051-00 | Employee Annual Party         | 2,120.00     |
| 410052-00 | Employee Physicals            | 12,164.00    |
| 410053-00 | Employee Incentives           | 154.00       |
| 410054-00 | Employee / Resident Vaccine   | -            |
| 410059-00 | Licenses & Dues               | 15,617.00    |
| 410069-00 | Professional Services         | 82,409.00    |

|           |                                |            |
|-----------|--------------------------------|------------|
| 410070-00 | Provena Management Account     | -          |
| 410075-00 | Bad Debt Expense               | 206,016.00 |
| 410078-00 | Unemployment Taxes             | 16,520.00  |
| 410079-00 | Employer Share FICA-Payroll T  | 204,945.00 |
| 410087-00 | Employee Health Insurance      | 243,243.00 |
| 410088-00 | Employee Life Insurance        | 4,177.00   |
| 410089-00 | Insurance                      | 181,011.00 |
| 410099-00 | Miscellaneous & Postage        | 5,574.00   |
| 410100-00 | Copier Maintenance             | 10,746.00  |
| 410116-00 | Salaries - Religious Fr. Schm  | -          |
| 410118-00 | Accrued Vacation - Religious   | -          |
| 410125-00 | Accrued Sick - Religious       | -          |
| 410209-00 | Employee Pension Expense       | -          |
| 410219-00 | Education                      | -          |
| 410229-00 | Medical Record Consultant      | 3,375.00   |
| 410230-00 | IDPA Taxes                     | 212,089.00 |
| 510017-00 | Salaries - Maintenance         | 88,883.00  |
| 510018-00 | Accrued Vacation - Maintenance | -          |
| 510019-00 | Vehicle Maint. & Gas, Etc.     | 9,304.00   |
| 510025-00 | Accrued Sick - Maintenance     | -          |
| 510029-00 | Gas - Utilities                | 35,906.00  |
| 510039-00 | Electricity - Utilities        | 54,963.00  |
| 510049-00 | Water - Utilities              | 5,106.00   |
| 510059-00 | Equipment Replacement          | 295.00     |
| 510069-00 | Environmental Contract Servic  | 18,948.00  |
| 510079-00 | Misc. Supplies & Exp Maint.    | 9,614.00   |
| 510089-00 | Maintenance of Grounds         | 1,276.00   |
| 510090-00 | Room Remodeling                | -          |
| 510219-00 | Education                      | -          |
| 520017-00 | Salaries - Dietary             | 331,865.00 |
| 520018-00 | Accrued Vacation - Dietary     | -          |
| 520019-00 | Food                           | 299,183.00 |
| 520020-00 | Dietary Consultant             | 6,046.00   |
| 520025-00 | Accrued Sick - Dietary         | -          |
| 520029-00 | Dishes, Etc                    | 629.00     |
| 520039-00 | Dietary Chemicals and Supplies | 28,200.00  |
| 520117-00 | Dietary Supervisor             | -          |
| 520217-00 | Dietary Cooks                  | -          |
| 520317-00 | Dietary Aides                  | -          |

|           |                                  |              |
|-----------|----------------------------------|--------------|
| 520417-00 | Cooks Assistant                  | -            |
| 520517-00 | Dietary Pots and Pans            | -            |
| 520619-00 | Education                        | 80.00        |
| 530017-00 | Salaries - Laundry               | 74,389.00    |
| 530018-00 | Accrued Vacation - Laundry       | (125,612.00) |
| 530019-00 | Linen & Bedding                  | 451.00       |
| 530025-00 | Accrued Sick - Laundry           | -            |
| 530039-00 | Laundry Misc Supplies            | 972.00       |
| 530119-00 | Education                        | -            |
| 540017-00 | Salaries - Housekeeping          | 101,733.00   |
| 540018-00 | Accrued Vacation - Housekeeping  | -            |
| 540019-00 | Housekeeping Misc Supplies       | 17,954.00    |
| 540025-00 | Accrued Sick - Housekeeping      | -            |
| 600015-00 | Director of Nursing              | -            |
| 600016-00 | Clinical Coordinator             | -            |
| 600017-00 | Salaries - Nursing               | 1,992,121.00 |
| 600018-00 | Nursing Accrued Vacation         | -            |
| 600020-00 | Sisters Services - RN            | -            |
| 600021-00 | Sister Services - Ward Clerk     | -            |
| 600025-00 | Nursing Accrued Sick             | -            |
| 600027-00 | Secular Salaries - LPN's         | -            |
| 600028-00 | MDS Coordinator                  | -            |
| 600029-00 | MDS Coordinator Asst.            | -            |
| 600037-00 | Secular Salaries - CNA's         | -            |
| 600038-00 | Non-Certified Nurses' Aide       | -            |
| 600047-00 | Nursing Services Coordinator     | -            |
| 600048-00 | Medical Record Consultant        | -            |
| 600049-00 | Supplies & Expense               | 57,511.00    |
| 600050-00 | Undergarments/Pads               | 30,385.00    |
| 600078-00 | Agency Nursing Staffing          | 24,543.00    |
| 600086-00 | CNA Class Instruction            | -            |
| 600087-00 | CNA Class Supplies               | -            |
| 600088-00 | Nursing Consultant               | -            |
| 600119-00 | Education                        | 7,187.00     |
| 720017-00 | Pharmacist Consultant            | 5,584.00     |
| 720018-00 | Resi-Dent Dental Program Expense | -            |
| 720019-00 | Drugs                            | 14,296.00    |
| 720020-00 | Vision Care                      | -            |
| 720021-00 | Pharmacy Medicare A              | 77,503.00    |
| 720022-00 | Lab Medicare A                   | 4,876.00     |

|           |                                      |            |
|-----------|--------------------------------------|------------|
| 720023-00 | X-Ray Medicare A                     | 1,663.00   |
| 720024-00 | Oxygen Medicare A                    | 1,476.00   |
| 720029-00 | Misc. Medicare A Expense             | 5,843.00   |
| 730017-00 | Secular Salareis - Rehab             | -          |
| 730018-00 | Sister Services                      | -          |
| 730019-00 | Therapy Expenses                     | 241,816.00 |
| 730020-00 | Consultant-Physical Therapy          | -          |
| 730021-00 | Select Rehab Therapy Expense         | -          |
| 730022-00 | Consultant - Occupational Therapy    | -          |
| 730023-00 | RN - Rehab Nurse Wage                | -          |
| 730119-00 | Education                            | -          |
| 740017-00 | Secular Speech Therapist             | -          |
| 740020-00 | Speech Consultant                    | -          |
| 750017-00 | Salaries - Activities                | 117,736.00 |
| 750018-00 | Accrued Vacation - Activities        | -          |
| 750019-00 | Supplies & expense - Activity        | 950.00     |
| 750020-00 | Consultant                           | -          |
| 750021-00 | Entertainment                        | 3,020.00   |
| 750025-00 | Accrued Sick - Activities            | -          |
| 750119-00 | Education - Activities               | -          |
| 760017-00 | Salaries - Social Services           | 39,939.00  |
| 760018-00 | Social Services Accrued Vacation     | -          |
| 760019-00 | Supplies & Expense - Social Services | -          |
| 760020-00 | Consultant - Social Services         | 2,770.00   |
| 760025-00 | Social Service Accrued Sick          | -          |
| 760029-00 | Purchased Services                   | -          |
| 760119-00 | Education                            | -          |
| 770017-00 | Chaplains Salary                     | -          |
| 770018-00 | Sisters Services - Chapel            | (655.00)   |
| 770019-00 | Supplies & Expense                   | -          |
| 770020-00 | Chapel Supplies                      | 263.00     |
| 780019-00 | Professional Services Beauty         | 18,156.00  |
| 780029-00 | Supplies for Beauty and Barber       | -          |
| 780040-00 | Penalties                            | 176.00     |
| 781019-00 | Penalties                            | -          |
| 781021-00 | Headstart Meals Income               | -          |
| 781029-00 | Cafeteria                            | -          |
| 782019-00 | Deprec. - Land Improvements          | 751.00     |
| 782029-00 | Deprec. - Building & Bldg. Im        | 19,280.00  |
| 782039-00 | Deprec. - Building Fixtures          | 27,666.00  |

|           |                               |            |
|-----------|-------------------------------|------------|
| 782049-00 | Deprec. - Furniture & Equipme | 13,105.00  |
| 782059-00 | Deprec. - Vehicles            | -          |
| 783090-00 | Headstart Meals Expense       | -          |
| 783092-00 | Headstart Labor Expense       | -          |
| 783095-00 | Marshall Co Sheriff's Dept Me | -          |
| 783096-00 | Marshall Co Sheriff's Dept La | -          |
| 783100-00 | Interest Expense              | 17,593.00  |
| 790001-00 | PT MCA EXPENSE                | -          |
| 790002-00 | OT MCA EXPENSE                | -          |
| 790003-00 | ST MCA EXPENSE                | -          |
| 800001-00 | PT MCB EXPENSE                | -          |
| 800002-00 | OT MCB EXPENSE                | -          |
| 800003-00 | ST MCB EXPENSE                | -          |
| 801100-00 | Interest Earned               | -          |
| 803100-00 | Miscellaneous                 | -          |
| 805100-00 | Vending Machines              | -          |
| 810001-00 | PT INS EXPENSE                | -          |
| 810002-00 | OT INS EXPENSE                | -          |
| 810003-00 | ST INS EXPENSE                | -          |
| 813000-00 | Memorials & Gifts             | -          |
| 820002-00 | OT Private Expense            | -          |
| 820003-00 | ST Private Expense            | -          |
| 999999-00 | Clearing Account              | (1,256.00) |