



Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

# 0052258 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	82	Skilled (SNF)	82	29,930	1
2		Skilled Pediatric (SNF/PED)			2
3	54	Intermediate (ICF)	54	19,710	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	136	TOTALS	136	49,640	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF		10,067	3,834	13,901	8
9	SNF/PED					9
10	ICF	16,557			16,557	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,557	10,067	3,834	30,458	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.36%

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

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

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

Date started 1/1/2005

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

YES  Date 1/1/2005 NO

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

YES  NO  If YES, enter number of beds certified 82 and days of care provided 2,279

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Toulon Rehab &amp; Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	194,657	18,396		213,053		213,053	5,903	218,956		1
2	Food Purchase		189,836		189,836		189,836	(3,786)	186,050		2
3	Housekeeping	125,676	38,894		164,570		164,570	46	164,616		3
4	Laundry	74,129	8,430		82,559		82,559		82,559		4
5	Heat and Other Utilities			94,270	94,270		94,270	340	94,610		5
6	Maintenance	59,557	9,831	24,464	93,852		93,852	2,341	96,193		6
7	Other (specify):* Home Office Ben. Allocation										7
8	<b>TOTAL General Services</b>	<b>454,019</b>	<b>265,387</b>	<b>118,734</b>	<b>838,140</b>		<b>838,140</b>	<b>4,844</b>	<b>842,984</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	1,470,493	113,725	10,411	1,594,629		1,594,629	(218)	1,594,411		10
10a	Therapy			303,433	303,433		303,433		303,433		10a
11	Activities	74,052	44	264	74,360		74,360	(11,536)	62,824		11
12	Social Services	32,065			32,065		32,065		32,065		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Office Ben. Allocation										15
16	<b>TOTAL Health Care and Programs</b>	<b>1,576,610</b>	<b>113,769</b>	<b>326,108</b>	<b>2,016,487</b>		<b>2,016,487</b>	<b>(11,754)</b>	<b>2,004,733</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative			361,600	361,600		361,600	(265,600)	96,000		17
18	Directors Fees										18
19	Professional Services			6,925	6,925		6,925	28,475	35,400		19
20	Dues, Fees, Subscriptions & Promotions			8,036	8,036		8,036	5,965	14,001		20
21	Clerical & General Office Expenses	29,881	6,098	19,507	55,486		55,486	65,983	121,469		21
22	Employee Benefits & Payroll Taxes			277,108	277,108		277,108	44,259	321,367		22
23	Inservice Training & Education							455	455		23
24	Travel and Seminar							103	103		24
25	Other Admin. Staff Transportation			23,579	23,579		23,579	4,645	28,224		25
26	Insurance-Prop.Liab.Malpractice			2,390	2,390		2,390	74,716	77,106		26
27	Other (specify):* Home Office Ben. Allocation										27
28	<b>TOTAL General Administration</b>	<b>29,881</b>	<b>6,098</b>	<b>699,145</b>	<b>735,124</b>		<b>735,124</b>	<b>(40,999)</b>	<b>694,125</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,060,510</b>	<b>385,254</b>	<b>1,143,987</b>	<b>3,589,751</b>		<b>3,589,751</b>	<b>(47,909)</b>	<b>3,541,842</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 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			3,247	3,247		3,247	187,623	190,870			30
31	Amortization of Pre-Op. & Org.							10,933	10,933			31
32	Interest							186,815	186,815			32
33	Real Estate Taxes							123,590	123,590			33
34	Rent-Facility & Grounds			601,699	601,699		601,699	(601,699)				34
35	Rent-Equipment & Vehicles			23,527	23,527		23,527	896	24,423			35
36	Other (specify):* Home Office Ben. Allocation											36
37	<b>TOTAL Ownership</b>			628,473	628,473		628,473	(91,842)	536,631			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		103,461		103,461		103,461		103,461			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			242,746	242,746		242,746		242,746			42
43	Other (specify):* Home Office Ben. Allocati	28,325	907	47,402	76,634		76,634	(76,634)				43
44	<b>TOTAL Special Cost Centers</b>	28,325	104,368	290,148	422,841		422,841	(76,634)	346,207			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,088,835	489,622	2,062,608	4,641,065		4,641,065	(216,385)	4,424,680			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 Toulon Rehab & Hlth Care Ctr

# 0052258

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,795)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,029)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	4,253	30		9
10	Interest and Other Investment Income	(22,910)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(304)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(33,680)	43		18
19	Entertainment				19
20	Contributions	(265)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt		1 43		24
25	Fund Raising, Advertising and Promotional	(31,520)	43		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(22,344)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (111,593)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	(104,792)	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (104,792)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (216,385)		37

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

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

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

## Toulon Rehab &amp; Hlth Care Ctr

ID# 0052258

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs-Part A	\$ (5,303)	43	1
2	X-Rays-Part A	(3,930)	43	2
3	Disallowed Special Events	1,017	43	3
4	Resident Flower	(191)	43	4
5	Offset Miscellaneous Office Supplies Revenue	(198)	21	5
6	Offset Transportation Revenue	(11,536)	11	6
7	Pet Expense	(1,430)	43	7
8	Offset Chamber of Commerce Dues	(375)	20	8
9	Offset Miscellaneous Nursing Supplies Revenue	(398)	10	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>		(22,344)	49

**VII. RELATED PARTIES**

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

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

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 0	\$	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	0		2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	0		3
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	0		4
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	0		5
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		6
7	V	9 Medical Director		Petersen Health Care, Inc.	100.00%	0		7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	0		8
9	V	10A Therapy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17 Administrative		Petersen Health Care, Inc.	100.00%	0		11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	297	297	12
13	V							13
14	Total		\$			\$ 297	\$ * 297	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care, Inc.	100.00%	\$ 80	\$	80	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	0			16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	0			17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	0			18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	0			19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	0			20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	0			21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0			22
23	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	1,154		1,154	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	0			24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	0			25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	0			26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 1,234	\$ *	1,234	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Petersen Management Company, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Management Company, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Management Company, LLC	100.00%	0		17
18	V	4 Laundry		Petersen Management Company, LLC	100.00%	0		18
19	V	5 Utilities		Petersen Management Company, LLC	100.00%	0		19
20	V	6 Maintenance		Petersen Management Company, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Management Company, LLC	100.00%	0		22
23	V	15 Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		23
24	V	17 Administrative		Petersen Management Company, LLC	100.00%	0		24
25	V	19 Professional Services		Petersen Management Company, LLC	100.00%	11,422	11,422	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Management Company, LLC	100.00%	6,073	6,073	26
27	V	21 Clerical and General Office		Petersen Management Company, LLC	100.00%	0		27
28	V	22 Employee Benefits & Payroll		Petersen Management Company, LLC	100.00%	0		28
29	V	23 Inservice Training & Education		Petersen Management Company, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Petersen Management Company, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Petersen Management Company, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Management Company, LLC	100.00%	0		32
33	V	30 Depreciation		Petersen Management Company, LLC	100.00%	862	862	33
34	V	31 Amortization		Petersen Management Company, LLC	100.00%	3,368	3,368	34
35	V	32 Interest		Petersen Management Company, LLC	100.00%	41,659	41,659	35
36	V	33 Real Estate Taxes		Petersen Management Company, LLC	100.00%	0		36
37	V	34 Rent-Facility and Grounds		Petersen Management Company, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Petersen Management Company, LLC	100.00%	0		38
39	<b>Total</b>		\$			\$ 63,384	\$ * 63,384	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 5,903	\$ 5,903
16	V	2 Food		Petersen Health Care Management, Inc.	100.00%	9	9
17	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	46	46
18	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	340	340
19	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	2,341	2,341
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
21	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0	
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	180	180
23	V	10A Therapy		Petersen Health Care Management, Inc.	100.00%	0	
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
25	V	17 Administrative	361,600	Petersen Health Care Management, Inc.	100.00%	96,000	(265,600)
26	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	10,442	10,442
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	187	187
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	66,181	66,181
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	44,259	44,259
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	455	455
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	103	103
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	4,645	4,645
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	713	713
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
35	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	10,602	10,602
36	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	342	342
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	774	774
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	896	896
39	Total		\$ 361,600			\$ 244,418	\$ * (117,182)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 Professional Fees	\$	Petersen 27, LLC	100.00%	\$ 6,314	\$	6,314	15
16	V	26 Insurance-Liability		Petersen 27, LLC	100.00%	41,663		41,663	16
17	V	26 Insurance-MIP		Petersen 27, LLC	100.00%	32,340		32,340	17
18	V	30 Depreciation		Petersen 27, LLC	100.00%	170,752		170,752	18
19	V	31 Amortization		Petersen 27, LLC	100.00%	7,565		7,565	19
20	V	32 Interest		Petersen 27, LLC	100.00%	167,724		167,724	20
21	V	33 Real Estate Taxes		Petersen 27, LLC	100.00%	122,816		122,816	21
22	V	34 Rent-Facility and Grounds	601,699	Petersen 27, LLC				(601,699)	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 601,699			\$ 549,174	\$ *	(52,525)	39

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

Facility Name &amp; ID Number

Toulon Rehab &amp; Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## VII. RELATED PARTIES

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

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

Facility Name &amp; ID Number

Toulon Rehab &amp; Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## VII. RELATED PARTIES

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

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

Facility Name &amp; ID Number

Toulon Rehab &amp; Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## VII. RELATED PARTIES

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

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

Facility Name & ID Number

Toulon Rehab & Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Cornerstone Health and Rehabilitation	Peoria				1
2			Rock River Gardens	Sterling				2
3			Sauk Valley Senior Living & Rehabilitation	Rock Falls				3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,553,881	75	\$ 0	\$ 0	30,460	\$ 0	1
2	2	Food	Resident Days	1,553,881	75	0	0	30,460	0	2
3	3	Housekeeping	Resident Days	1,553,881	75	0	0	30,460	0	3
4	5	Utilities	Resident Days	1,553,881	75	0	0	30,460	0	4
5	6	Maintenance	Resident Days	1,553,881	75	0	0	30,460	0	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	30,460	0	6
7	9	Medical Director	Resident Days	1,553,881	75	0	0	30,460	0	7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	0	0	30,460	0	8
9	10A	Therapy	Resident Days	1,553,881	75	0	0	30,460	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	30,460	0	10
11	17	Administrative	Resident Days	1,553,881	75	0	0	30,460	0	11
12	19	Professional Services	Resident Days	1,553,881	75	15,159	0	30,460	297	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	4,077	0	30,460	80	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	0	0	30,460	0	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,553,881	75	0	0	30,460	0	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	0	0	30,460	0	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	0	0	30,460	0	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	0	0	30,460	0	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	0	0	30,460	0	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	30,460	0	20
21	30	Depreciation	Resident Days	1,553,881	75	58,874	0	30,460	1,154	21
22	32	Interest	Resident Days	1,553,881	75	0	0	30,460	0	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	0	0	30,460	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	0	0	30,460	0	24
25	TOTALS					\$ 78,110	\$		\$ 1,531	25

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	172,530	6	\$	\$	30,460	\$	1
2	2	Food	Resident Days	172,530	6			30,460		2
3	3	Housekeeping	Resident Days	172,530	6			30,460		3
4	4	Laundry	Resident Days	172,530	6			30,460		4
5	5	Utilities	Resident Days	172,530	6			30,460		5
6	6	Maintenance	Resident Days	172,530	6			30,460		6
7	7	Mgmt. Allocation of Benefits	Resident Days	172,530	6			30,460		7
8	10	Nursing and Medical Records	Resident Days	172,530	6			30,460		8
9	15	Mgmt. Allocation of Benefits	Resident Days	172,530	6			30,460		9
10	17	Administrative	Resident Days	172,530	6			30,460		10
11	19	Professional Services	Resident Days	172,530	6	64,696		30,460	11,422	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	172,530	6	34,401		30,460	6,073	12
13	21	Clerical and General Office	Resident Days	172,530	6			30,460		13
14	22	Employee Benefits & Payroll	Resident Days	172,530	6			30,460		14
15	23	Inservice Training & Education	Resident Days	172,530	6			30,460		15
16	24	Travel and Seminar	Resident Days	172,530	6			30,460		16
17	25	Other Admin. Staff Transport.	Resident Days	172,530	6			30,460		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	172,530	6			30,460		18
19	30	Depreciation	Resident Days	172,530	6	4,880		30,460	862	19
20	31	Amortization	Resident Days	172,530	6	19,078		30,460	3,368	20
21	32	Interest	Resident Days	172,530	6	235,965		30,460	41,659	21
22	33	Real Estate Taxes	Resident Days	172,530	6			30,460		22
23	34	Rent-Facility and Grounds	Resident Days	172,530	6			30,460		23
24	35	Rent-Equipment & Vehicles	Resident Days	172,530	6			30,460		24
25	TOTALS					\$ 359,020	\$		\$ 63,384	25

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,553,881	75	\$ 301,135	\$ 292,840	30,460	\$ 5,903	1
2	2	Food	Resident Days	1,553,881	75	480		30,460	9	2
3	3	Housekeeping	Resident Days	1,553,881	75	2,362	2,362	30,460	46	3
4	5	Utilities	Resident Days	1,553,881	75	17,327		30,460	340	4
5	6	Maintenance	Resident Days	1,553,881	75	119,427	88,000	30,460	2,341	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			30,460		6
7	9	Medical Director	Resident Days	1,553,881	75			30,460		7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	9,192		30,460	180	8
9	10A	Therapy	Resident Days	1,553,881	75			30,460		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			30,460		10
11	17	Administrative	Resident Days	1,553,881	75	4,799,018	4,755,666	30,460	96,000	11
12	19	Professional Services	Resident Days	1,553,881	75	532,666		30,460	10,442	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	9,548		30,460	187	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	3,376,139	3,043,176	30,460	66,181	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,553,881	75	2,257,824		30,460	44,259	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	23,223		30,460	455	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	5,279		30,460	103	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	236,965		30,460	4,645	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	36,398		30,460	713	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			30,460		20
21	30	Depreciation	Resident Days	1,553,881	75	540,826		30,460	10,602	21
22	32	Interest	Resident Days	1,553,881	75	17,439		30,460	342	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	39,471		30,460	774	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	45,727		30,460	896	24
25	TOTALS					\$ 12,370,446	\$ 8,182,044		\$ 244,418	25

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

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

1	Name of Lender	2		3	4	5	6		8	9	10	Reporting Period Interest Expense				
		Related**					Monthly Payment Required	Date of Note					Amount of Note		Maturity Date	Interest Rate (4 Digits)
		YES	NO										Original	Balance		
<b>A. Directly Facility Related</b>																
<b>Long-Term</b>																
1	1st Merit		X	HUD Mortgage	Varies	5/1/13	5,272,000	\$ 4,909,551	4/30/38	Varies	\$ 168,188	1				
2												2				
3												3				
4												4				
5												5				
<b>Working Capital</b>																
6												6				
7												7				
8												8				
9	<b>TOTAL Facility Related</b>						\$ 5,272,000	\$ 4,909,551			\$ 168,188	9				
<b>B. Non-Facility Related*</b>																
10												10				
11											(23,374)	11				
12											41,659	12				
13											342	13				
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 18,627	14				
15	<b>TOTALS (line 9+line14)</b>						\$ 5,272,000	\$ 4,909,551			\$ 186,815	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 32,340 Line # 26

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2014 report.		\$	<b>129,084</b>		<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>124,088</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(4,996)</b>		<b>3</b>
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>127,812</b>		<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<b>774</b>	<b>Home Office Allocation</b>	<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>123,590</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<b>129,007</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2011	<b>127,604</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014 \$ <b>13</b>
	2012	<b>124,455</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
	2013	<b>125,322</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>
	2014	<b>124,088</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$ <b>16</b>
<b>Accrual based on prior year tax bill.</b>					

**NOTES:**

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

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Toulon Rehab & Hlth Care Ctr COUNTY Stark

FACILITY IDPH LICENSE NUMBER 0052258

CONTACT PERSON REGARDING THIS REPORT MARK PETERSEN

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

**A. Summary of Real Estate Tax Cost**

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

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>04-19-401-037</u>	<u>Long-Term Care Facility</u>	\$ <u>2,071.98</u>	\$ <u>2,071.98</u>
2. <u>04-19-401-039</u>	<u>Long-Term Care Facility</u>	\$ <u>122,015.78</u>	\$ <u>122,015.78</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>124,087.76</u></u>	\$ <u><u>124,087.76</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

**PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.**

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 38,000 B. General Construction Type: Exterior Brick & Block Frame Steel Number of Stories 1

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

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

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

N/A

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

1. Total Amount Incurred: 189,131 2. Number of Years Over Which it is Being Amortized: 25  
 3. Current Period Amortization: 10,933 4. Dates Incurred: 2013

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>38,000</u>	<u>2005</u>	<u>\$ 150,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>38,000</b>		<b>\$ 150,000</b>	<b>3</b>

Facility Name &amp; ID Number Toulon Rehab &amp; Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

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

	1	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	136		2005	1977	\$ 3,371,115	\$	30	\$ 112,370	\$ 112,370	\$ 1,236,071	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Parking lot/sidewalks	2005		621,663		15	41,444	41,444	455,884	9
10		New Carpet	2005		9,194		10	540	540	9,194	10
11		Fire Suppression System	2005		9,750		10	894	894	9,750	11
12		Sidewalks	2006		10,292		15	686	686	6,631	12
13		Water Heater	2007		5,159		10	516	516	4,386	13
14		Fire/Door Alarms	2007		2,090		10	209	209	1,777	14
15		Water Heater	2009		3,900		5			3,900	15
16		Water Heater	2009		6,200		5			6,200	16
17		Remodeling of A,B,C wings	2009		12,950		15	864	864	5,616	17
18		A/C Unit	2010		4,200		15	280	280	1,540	18
19		Pipe Repair	2010		4,045		7	578	578	3,179	19
20		Sidewalk Repair	2012		4,100		15	274	274	959	20
21		Water Line Repair	2013		14,841		15	990	990	2,475	21
22		Water Heater	2013		3,801		7	544	544	1,360	22
23		Blacktop Resurfacing	2014		43,400		15	2,893	2,893	1,447	23
24		Nurse Call System	2014		4,276		7	611	611	917	24
25		Sidewalk Replacement	2014		4,100		15	273	273	410	25
26		Roof Repair	2015		4,535		7	324	324	324	26
27		Water Heater	2015		3,444		7	246	246	246	27
28		Tiling for Dining Room	2015		2,700		7	193	193	193	28
29											29
30		Land Improvements Booked				45,297			(45,297)		30
31		Building Booked				112,370			(112,370)		31
32		Building Improvement Booked				6,136			(6,136)		32
33											33
34		2015-Home Office Allocation-Building Improvements			13,328			320	320		34
35		2015-Home Office Allocation-Land Improvements			1,244			80	80		35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 4,160,327	\$ 163,803		\$ 165,129	\$ 1,326	\$ 1,752,459	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 121,070	\$ 8,213	\$ 12,106	\$ 3,893	5-10 yrs.	\$ 83,310	71
72	Current Year Purchases	28,335	1,983	1,417	(566)	10 yrs.	1,417	72
73	Fully Depreciated Assets	878,019					878,019	73
74	Home Office Allocation			12,218	12,218			74
75	TOTALS	\$ 1,027,424	\$ 10,196	\$ 25,741	\$ 15,545		\$ 962,746	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility Use	1998 Dodge Maxivan	2005	\$ 17,500	\$	\$	\$		\$ 17,500	76
77										77
78										78
79										79
80	TOTALS			\$ 17,500	\$	\$	\$		\$ 17,500	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,355,251	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 173,999	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 190,870	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 16,871	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,732,705	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

# 0052258

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

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

12. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 17,560 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Ford E250 Van	\$ 572	\$ 6,863	17
18					18
19					19
20					20
21	TOTAL		\$ 572.00	\$ 6,863	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.

**Toulon Rehab & Hlth Care Ctr**  
**0052258**

**Period Beginning**     **1/1/2015**  
**Period End**           **12/31/2015**

**Schedule 14A**

**XII. Rental Costs**

**B. Equipment**

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

Medical Equipment	\$ 14,117
Dishwasher	711
Copier	1,836
Home Office Allocation	<u>896</u>
	<u><u>17,560</u></u>

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr # 0052258 Report Period Beginning: 1/1/2015 Ending: 12/31/2015  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)		Total Units (Column 2 + 4)		Total Cost (Col. 3 + 5 + 6)					
			Units of Service	Cost	Units	Cost										
1	Licensed Occupational Therapist	10A(3)	hrs	\$	9,865	\$	147,976	\$		9,865	\$	147,976				1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		453		6,792			453		6,792				2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	10A(3)	hrs		9,911		148,665			9,911		148,665				4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy	39(2)	# of prescripts							103,461		103,461				9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify):															13
14	TOTAL			\$	20,229	\$	303,433	\$	103,461	20,229	\$	406,894				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 Toulon Rehab & Hlth Care Ctr# 0052258Report Period Beginning: 1/1/2015

Ending:

12/31/2015

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 764,658	\$ 764,658	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>54,379</u> )	1,071,085	1,071,085	3
4	Supply Inventory (priced at <u>Cost</u> )	19,674	19,674	4
5	Short-Term Investments			5
6	Prepaid Insurance	40,975	57,735	6
7	Other Prepaid Expenses	40,607	40,607	7
8	Accounts Receivable (owners or related parties)		47,936	8
9	Other(specify): <u>Prepaid Expenses</u>	3,263	3,263	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,940,262	\$ 2,004,958	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		150,000	13
14	Buildings, at Historical Cost		3,384,443	14
15	Leasehold Improvements, at Historical Cost	8,077	775,884	15
16	Equipment, at Historical Cost	35,336	1,044,924	16
17	Accumulated Depreciation (book methods)	(23,090)	(2,732,705)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	209	189,340	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(20,174)	20
21	Restricted Funds		580,782	21
22	Other Long-Term Assets (specify <u>Goodwill</u> )	266,772	266,772	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 287,304	\$ 3,639,266	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,227,566	\$ 5,644,224	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 798,044	\$ 879,257	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	132,473	132,473	30
31	Accrued Taxes Payable (excluding real estate taxes)	306,207	306,207	31
32	Accrued Real Estate Taxes(Sch.IX-B)		127,812	32
33	Accrued Interest Payable		13,829	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Payroll Withholdings</u>	5,963	5,963	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,242,687	\$ 1,465,541	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,909,551	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Intercompany Loans</u>	1,994,813	181,409	43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 1,994,813	\$ 5,090,960	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 3,237,500	\$ 6,556,501	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (1,009,934)	\$ (912,277)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,227,566	\$ 5,644,224	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,322,448)	1
2	Restatements (describe):		2
3	Prior Period Adjustments Made After Cost Report Filed	2,524	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,319,924)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	309,990	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 309,990	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,009,934)	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	\$ 4,557,343	1
2	Discounts and Allowances for all Levels	(378,743)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 4,178,600</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	569,741	6
7	Oxygen	158	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 569,899</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,795	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	138,284	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	12,810	20
21	Other Medical Services	12,625	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 167,514</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	22,910	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 22,910</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Transportation Revenue</b>	11,536	28
28a	<b>Miscellaneous Revenue</b>	596	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 12,132</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 4,951,055</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	838,140	31
32	Health Care	2,016,487	32
33	General Administration	735,124	33
<b>B. Capital Expense</b>			
34	Ownership	628,473	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	180,095	35
36	Provider Participation Fee	242,746	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 4,641,065</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>309,990</b>	<b>41</b>
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 309,990</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 1,998,985	44
45	Private Pay - Net Inpatient Revenue	1,467,561	45
46	Medicare - Net Inpatient Revenue	447,050	46
47	Other-(specify) <u>Veterans -Net Patient Revenue</u>	138,031	47
48	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	126,973	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 4,178,600</b>	<b>49</b>

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

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

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

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

Facility Name & ID Number Toulon Rehab & Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 58,000	\$ 27.88	1
2	Assistant Director of Nursing	2,250	2,250	66,107	29.38	2
3	Registered Nurses	5,260	5,294	113,172	21.38	3
4	Licensed Practical Nurses	23,038	24,195	490,266	20.26	4
5	CNAs & Orderlies	53,716	55,442	606,666	10.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	37,077	17.83	9
10	Activity Assistants	1,067	1,110	9,722	8.76	10
11	Social Service Workers	1,855	2,024	32,065	15.84	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	37,760	18.15	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,337	17,060	156,897	9.20	15
16	Dishwashers					16
17	Maintenance Workers	3,698	3,959	59,557	15.04	17
18	Housekeepers	12,550	12,898	125,676	9.74	18
19	Laundry	6,864	7,261	74,129	10.21	19
20	Administrator	2,080	2,080	96,000	46.15	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,953	2,072	29,881	14.42	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,930	4,210	103,768	24.65	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See PG20A</u>	6,434	6,446	88,092	13.67	33
34	TOTAL (lines 1 - 33)	147,272	152,541	\$ 2,184,835 *	\$ 14.32	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	Monthly 12,000	L9,C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 6,455	L10, C3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant	8 382	L10A, C3	42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	8 \$ 18,837		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	41 \$ 1,709	L10, C3	50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	41 \$ 1,709		53

Toulon Rehab & Hlth Care Ctr  
 0052258  
 Period Beginning 1/1/2015  
 Period End 12/31/2015

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reportin g Period Total Salaries, Wages	Average Hourly Wage
Alzheimer's Coordinator	2,080	2,080	32,514	15.63
Transportation	2,569	2,581	27,253	10.56
Marketing	1,785	1,785	28,325	15.87
<b>TOTAL</b>	<b>6,434</b>	<b>6,446</b>	<b>88,092</b>	

**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>Sue VandeRostyne</u>	<u>Administrator</u>	<u>0</u>	<u>\$ 96,000</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 69,512</u>	<u>IDPH License Fee</u>	<u>\$ 3,980</u>		
				<u>Unemployment Compensation Insurance</u>	<u>60,934</u>	<u>Advertising: Employee Recruitment</u>	<u>133</u>		
				<u>FICA Taxes</u>	<u>157,043</u>	<u>Health Care Worker Background Check</u>			
				<u>Employee Health Insurance</u>	<u>(13,953)</u>	<u>(Indicate # of checks performed <u>179</u>)</u>	<u>2,524</u>		
				<u>Employee Meals</u>		<u>Miscellaneous Licenses &amp; Permits</u>	<u>169</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Miscellaneous Dues &amp; Subscriptions</u>	<u>1,230</u>		
				<u>Employee Relations</u>	<u>2,469</u>	<u>Home Office Allocation</u>	<u>6,340</u>		
				<u>Employee Retirement</u>	<u>1,103</u>				
				<u>Home Office Allocation</u>	<u>44,259</u>				
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ 96,000</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>			<b>\$ 321,367</b>		
<b>(List each licensed administrator separately.)</b>									
<b>B. Administrative - Other</b>							<b>Less: Public Relations Expense</b>		
<b>Description</b>			<b>Amount</b>				<b>(375)</b>		
<u>Management Fees-See Page 6, Eliminated on P 3, C 7</u>			<u>\$ 361,600</u>				<b>Non-allowable advertising</b>		
							<b>( )</b>		
							<b>Yellow page advertising</b>		
							<b>( )</b>		
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 361,600</b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>			<b>\$ 14,001</b>		
<b>(Attach a copy of any management service agreement)</b>									
<b>C. Professional Services</b>				<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>			<b>G. Schedule of Travel and Seminar**</b>		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
<u>Mediacom</u>	<u>Computer Services</u>		<u>\$ 1,836</u>				<u>Out-of-State Travel</u>	<u>\$</u>	
<u>Honkamp Krueger &amp; Co.</u>	<u>Accounting Services</u>		<u>335</u>						
<u>Henry County Circuit Clerk</u>	<u>Filing Fees</u>		<u>60</u>						
<u>E-Health Data Services</u>	<u>Data Services</u>		<u>4,221</u>	<u>N/A</u>			<u>In-State Travel</u>		
<u>Peoria County Circuit Clerk</u>	<u>Filing Fees</u>		<u>40</u>						
<u>Medicaid</u>	<u>Legal Fees</u>		<u>433</u>						
							<u>Seminar Expense</u>		
							<u>Home Office Allocation</u>	<u>103</u>	
							<u>Entertainment Expense</u>	<u>( )</u>	
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 6,925</b>	<b>TOTAL</b>			<b>\$</b>	<b>TOTAL (agree to Sch. V, line 24, col. 8)</b>	<b>\$ 103</b>
<b>(For legal fee disclosure, see page 39 of instructions)</b>									

\* Attach copy of IMRF notifications

\*\*See instructions.

Toulon Rehab & Hlth Care Ctr  
0052258

Period Beginning

1/1/2015

Period End

12/31/2015

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		6,925
<b>Home Office Allocation</b>		
Denton's US LLP	Legal	148
Applegate and Thorne	Legal	23
Miller Hall and Triggs	Legal	23
Healthcare Resources International	Legal	122
Lexis Nexis	Legal	9
GoffWilson	Legal	1016
First Merit	Legal	250
CliftonLarson Allen	Accountants	1,585
Ginoli & Co.	Accountants	7,343
Miscellaneous	Computer Services	67
CCH	Computer Services	18
PTC Select	Computer Services	24
Advanced Answers on Demand	Computer Services	3251
Stratus Networks	Computer Services	591
Kemper Technology	Computer Services	870
AT&T	Computer Services	8
Ability Network	Computer Services	837
CIAN	Computer Services	589
Comcast	Computer Services	22
Emdeon	Computer Services	49
Charter Communications	Computer Services	40
Allscripts	Computer Services	708
Allpayer Exchange	Computer Services	19
E-Health Technologies	Computer Services	13
Macquarie Technology Services	Computer Services	20

Optimizer	Other Prof Fees	57
D.J. Howard Appraisers	Other Prof Fees	52
Key Corporate Services	Other Prof Fees	173
Consolidated Land Surveying	Other Prof Fees	109
Alan Litwiller	Other Prof Fees	23
Marotta Gund Budd & Derza	Other Prof Fees	10416

Total (agree to Schedule V, line 19, column 8)		<u><u>35,400</u></u>
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XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6	N/A											
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Toulon Rehab &amp; Hlth Care Ctr

# 0052258

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 32,209 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- 
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 242,746  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 3,795
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 8,536
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Ginoli and Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. N/A  
Attach invoices and a summary of services for all architect and appraisal fees.