

		FOR BHF USE					

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**2016**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT (COST REPORT)**  
**FOR LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2016)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p><b>I. IDPH License ID Number:</b> <u>0053074</u></p> <p><b>Facility Name:</b> <u>Arcola Health Care Center</u></p> <p><b>Address:</b> <u>422 E 4th South St</u> <u>Arcola</u> <u>61910</u>  <small>Number City Zip Code</small></p> <p><b>County:</b> <u>Douglas</u></p> <p><b>Telephone Number:</b> <u>(217) 268-3022</u> <b>Fax #</b> <u>(217) 268-4180</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>11/09/93</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT  <input type="checkbox"/> Charitable Corp.  <input type="checkbox"/> Trust            IRS Exemption Code _____         </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY  <input type="checkbox"/> Individual  <input type="checkbox"/> Partnership  <input type="checkbox"/> Corporation  <input type="checkbox"/> "Sub-S" Corp.  <input checked="" type="checkbox"/> Limited Liability Co.  <input type="checkbox"/> Trust  <input type="checkbox"/> Other _____         </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL  <input type="checkbox"/> State  <input type="checkbox"/> County  <input type="checkbox"/> Other _____         </td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Mike Kocher</u> <b>Telephone Number:</b> <u>(309) 673-3009</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2016</u> to <u>12/31/2016</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">           (Signed) _____            (Type or Print Name) <u>Mark B. Petersen</u>            (Title) <u>Chief Executive Officer</u> </td> </tr> <tr> <td style="width:15%; padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">           (Signed) _____            (Print Name and Title) _____            (Firm Name &amp; Address) _____            (Telephone) ( ) _____ Fax # ( ) _____         </td> </tr> </table> <p align="right"> <b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  <b>201 S. Grand Avenue East</b>  <b>Springfield, IL 62763-0001</b> Phone # (217) 782-1630         </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Mark B. Petersen</u> (Title) <u>Chief Executive Officer</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) ( ) _____ Fax # ( ) _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Mark B. Petersen</u> (Title) <u>Chief Executive Officer</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) ( ) _____ Fax # ( ) _____							

Facility Name & ID Number Arcola Health Care Center

# 0053074 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

**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	50	Skilled (SNF)	50	18,250	1
2		Skilled Pediatric (SNF/PED)			2
3	50	Intermediate (ICF)	50	18,250	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	100	TOTALS	100	36,500	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	5,509	2,237	2,033	9,779	8
9	SNF/PED					9
10	ICF	18,250			18,250	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,759	2,237	2,033	28,029	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.79%

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)

Meals on Wheels

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 11/9/1993

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 50 and days of care provided 1,780

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

**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	178,596	20,652	57	199,305		199,305	5,757	205,062		1
2	Food Purchase		184,544		184,544		184,544	(10,416)	174,128		2
3	Housekeeping	141,537	23,818		165,355		165,355	101	165,456		3
4	Laundry	48,312	12,230		60,542		60,542		60,542		4
5	Heat and Other Utilities			67,763	67,763		67,763	335	68,098		5
6	Maintenance	47,034	22,657	18,535	88,226		88,226	3,143	91,369		6
7	Other (specify):* <u>Home Office Ben. Allocation</u>										7
8	<b>TOTAL General Services</b>	415,479	263,901	86,355	765,735		765,735	(1,080)	764,655		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			36,800	36,800		36,800		36,800		9
10	Nursing and Medical Records	1,269,777	107,260	13,913	1,390,950		1,390,950	(6,877)	1,384,073		10
10a	Therapy		65	261,117	261,182		261,182		261,182		10a
11	Activities	61,859	374	143	62,376		62,376	(10,320)	52,056		11
12	Social Services	44,325	45		44,370		44,370		44,370		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <u>Home Office Ben. Allocation</u>										15
16	<b>TOTAL Health Care and Programs</b>	1,375,961	107,744	311,973	1,795,678		1,795,678	(17,197)	1,778,481		16
	<b>C. General Administration</b>										
17	Administrative			293,200	293,200		293,200	(219,700)	73,500		17
18	Directors Fees										18
19	Professional Services			5,974	5,974		5,974	19,378	25,352		19
20	Dues, Fees, Subscriptions & Promotions			4,100	4,100		4,100	613	4,713		20
21	Clerical & General Office Expenses	29,640	5,789	22,004	57,433		57,433	66,900	124,333		21
22	Employee Benefits & Payroll Taxes			229,134	229,134		229,134	37,530	266,664		22
23	Inservice Training & Education							129	129		23
24	Travel and Seminar							62	62		24
25	Other Admin. Staff Transportation			8,389	8,389		8,389	5,280	13,669		25
26	Insurance-Prop.Liab.Malpractice			32,378	32,378		32,378	744	33,122		26
27	Other (specify):* <u>Home Office Ben. Allocation</u>										27
28	<b>TOTAL General Administration</b>	29,640	5,789	595,179	630,608		630,608	(89,064)	541,544		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,821,080	377,434	993,507	3,192,021		3,192,021	(107,341)	3,084,680		29

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

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

Facility Name &amp; ID Number

Arcola Health Care Center

#0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

## 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			49,375	49,375		49,375	22,390	71,765			30
31	Amortization of Pre-Op. & Org.							23,315	23,315			31
32	Interest			88,758	88,758		88,758	2,414	91,172			32
33	Real Estate Taxes			19,217	19,217		19,217	342	19,559			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			19,407	19,407		19,407	1,208	20,615			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			176,757	176,757		176,757	49,669	226,426			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		58,594		58,594		58,594		58,594			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			213,539	213,539		213,539		213,539			42
43	Other (specify):*	54,556	205	112,580	167,341		167,341	(167,341)				43
44	<b>TOTAL Special Cost Centers</b>	54,556	58,799	326,119	439,474		439,474	(167,341)	272,133			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	1,875,636	436,233	1,496,383	3,808,252		3,808,252	(225,013)	3,583,239			45

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

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(6,615)	2		4
5	Telephone, TV & Radio in Resident Rooms	(11,533)	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	7,537	30		9
10	Interest and Other Investment Income	(90)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(452)	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	(6,813)	43		18
19	Entertainment				19
20	Contributions	(400)	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	(71,100)	43		24
25	Fund Raising, Advertising and Promotional	(56,169)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(42,367)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (188,002)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(37,011)	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (37,011)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (225,013)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

Arcola Health Care Center

ID# 0053074

Report Period Beginning: 1/1/2016

Ending: 12/31/2016

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (7,602)	43	1
2	X-Rays-Part A	(3,960)	43	2
3	Offset Vending Revenue	(8,818)	43	3
4	Offset Miscellaneous Office Supplies Revenue	(219)	21	4
5	Resident Flowers	(162)	43	5
6	Offset Transportaion Revenue	(10,320)	11	6
7	Disallowed Special Events	(325)	43	7
8	Disallowed Pet Expense	(7)	43	8
9	To offset Meals On Wheels Revenue	(3,906)	2	9
10	Offset Miscellaneous Nursing Supplies General	(7,048)	21	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>	(42,367)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Arcola Health Care Center# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	5,757	0	0	0	0	0	0	0	0	0	5,757	1
2	Food Purchase	(10,521)	105	0	0	0	0	0	0	0	0	0	(10,416)	2
3	Housekeeping	0	101	0	0	0	0	0	0	0	0	0	101	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	335	0	0	0	0	0	0	0	0	0	335	5
6	Maintenance	0	3,143	0	0	0	0	0	0	0	0	0	3,143	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(10,521)</b>	<b>9,441</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>(1,080)</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	171	0	0	0	0	0	0	0	0	0	171	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(10,320)	0	0	0	0	0	0	0	0	0	0	(10,320)	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>(10,320)</b>	<b>171</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>(10,149)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(219,700)	0	0	0	0	0	0	0	0	0	(219,700)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	14,662	0	4,716	0	0	0	0	0	0	0	19,378	19
20	Fees, Subscriptions & Promotions	0	0	613	0	0	0	0	0	0	0	0	613	20
21	Clerical & General Office Expenses	(7,267)	0	67,119	0	0	0	0	0	0	0	0	59,852	21
22	Employee Benefits & Payroll Taxes	0	0	37,530	0	0	0	0	0	0	0	0	37,530	22
23	Inservice Training & Education	0	0	129	0	0	0	0	0	0	0	0	129	23
24	Travel and Seminar	0	0	62	0	0	0	0	0	0	0	0	62	24
25	Other Admin. Staff Transportation	0	0	5,280	0	0	0	0	0	0	0	0	5,280	25
26	Insurance-Prop.Liab.Malpractice	0	0	744	0	0	0	0	0	0	0	0	744	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(7,267)</b>	<b>(205,038)</b>	<b>111,477</b>	<b>4,716</b>	<b>0</b>	<b>(96,112)</b>	<b>28</b>						
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(28,108)</b>	<b>(195,426)</b>	<b>111,477</b>	<b>4,716</b>	<b>0</b>	<b>(107,341)</b>	<b>29</b>						

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	7,537	0	14,853	0	0	0	0	0	0	0	0	22,390	30
31	Amortization of Pre-Op. & Org.	0	0	0	23,315	0	0	0	0	0	0	0	23,315	31
32	Interest	(90)	0	436	2,068	0	0	0	0	0	0	0	2,414	32
33	Real Estate Taxes	0	0	342	0	0	0	0	0	0	0	0	342	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	1,208	0	0	0	0	0	0	0	0	1,208	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>7,447</b>	<b>0</b>	<b>16,839</b>	<b>25,383</b>	<b>0</b>	<b>49,669</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):*	(167,341)	0	0	0	0	0	0	0	0	0	0	(167,341)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(167,341)</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>(167,341)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(188,002)</b>	<b>(195,426)</b>	<b>128,316</b>	<b>30,099</b>	<b>0</b>	<b>(225,013)</b>	<b>45</b>						

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
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	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 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 5,757	\$ 5,757	1
2	V	2 Food		Petersen Health Care Management, Inc.	100.00%	105	105	2
3	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	101	101	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	335	335	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	3,143	3,143	5
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	171	171	8
9	V	10A Therapy		Petersen Health Care Management, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		10
11	V	17 Administrative	293,200	Petersen Health Care Management, Inc.	100.00%	73,500	(219,700)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	14,662	14,662	12
13	V							13
14	Total		\$ 293,200			\$ 97,774	\$ * (195,426)	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 Management, Inc.	100.00%	\$ 613	\$	613	15
16	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	67,119		67,119	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	37,530		37,530	17
18	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	129		129	18
19	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	62		62	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	5,280		5,280	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	744		744	21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		0	22
23	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	14,853		14,853	23
24	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	436		436	24
25	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	342		342	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,208		1,208	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		\$			\$ 128,316	\$ *	128,316	39

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

Facility Name & ID Number Arcola Health Care Center# 0053074Report Period Beginning: 1/1/2016Ending: 12/31/2016

## 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 Quality, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Health Quality, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Health Quality, LLC	100.00%	0		17
18	V	4 Laundry		Petersen Health Quality, LLC	100.00%	0		18
19	V	5 Utilities		Petersen Health Quality, LLC	100.00%	0		19
20	V	6 Maintenance		Petersen Health Quality, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Quality, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Health Quality, LLC	100.00%	0		22
23	V	15 Mgmt. Allocation of Benefits		Petersen Health Quality, LLC	100.00%	0		23
24	V	17 Administrative		Petersen Health Quality, LLC	100.00%	0		24
25	V	19 Professional Services		Petersen Health Quality, LLC	100.00%	4,716	4,716	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Quality, LLC	100.00%	0		26
27	V	21 Clerical and General Office		Petersen Health Quality, LLC	100.00%	0		27
28	V	22 Employee Benefits & Payroll		Petersen Health Quality, LLC	100.00%	0		28
29	V	23 Inservice Training & Education		Petersen Health Quality, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Petersen Health Quality, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Petersen Health Quality, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Quality, LLC	100.00%	0		32
33	V	30 Depreciation		Petersen Health Quality, LLC	100.00%	0		33
34	V	31 Amortization		Petersen Health Quality, LLC	100.00%	23,315	23,315	34
35	V	32 Interest		Petersen Health Quality, LLC	100.00%	2,068	2,068	35
36	V	33 Real Estate Taxes		Petersen Health Quality, LLC	100.00%	0		36
37	V	34 Rent-Facility and Grounds		Petersen Health Quality, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Quality, LLC	100.00%	0		38
39	Total		\$			\$ 30,099	\$ *	30,099 39

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

Facility Name &amp; ID Number

Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

## 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 I	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 Syster	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 I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Management	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Busin	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	Lessor	13
14			Decatur Rehab & Health Care Center	Decatur	Midwest Health Opera	Peoria	Mgmt/Bookkeeping	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	15
16			Eastview Terrace	Sullivan	Petersen Roseville, LL	Roseville	Lessor	16
17			El Paso Health Care Center	El Paso	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Health and W	Peoria	Mgmt/Bookkeeping	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen 24, LLC	Peoria	Hospitality	20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				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

Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

## 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

Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

## 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

Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

**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			Courtyard Estates of Farmington	Farmington				4
5			Courtyard Estates of Knoxville	Knoxville				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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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 Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending: 2/31/2016

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

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

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

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	1,521,544	75	\$ 312,540	\$ 357,910	28,617	\$ 5,757	1
2	2	Food	Resident Days	1,521,544	75	5,673	0	28,617	105	2
3	3	Housekeeping	Resident Days	1,521,544	75	5,456	2,897	28,617	101	3
4	5	Utilities	Resident Days	1,521,544	75	18,209	0	28,617	335	4
5	6	Maintenance	Resident Days	1,521,544	75	170,632	137,057	28,617	3,143	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	28,617	0	6
7	9	Medical Director	Resident Days	1,521,544	75	0	0	28,617	0	7
8	10	Nursing and Medical Records	Resident Days	1,521,544	75	9,261	1,782,521	28,617	171	8
9	10A	Therapy	Resident Days	1,521,544	75	0	0	28,617	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	28,617	0	10
11	17	Administrative	Resident Days	1,521,544	75	4,806,228	5,473,961	28,617	73,500	11
12	19	Professional Services	Resident Days	1,521,544	75	795,918	0	28,617	14,662	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,521,544	75	33,278	0	28,617	613	13
14	21	Clerical and General Office	Resident Days	1,521,544	75	3,643,535	3,756,135	28,617	67,119	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,521,544	75	2,037,314	0	28,617	37,530	15
16	23	Inservice Training & Education	Resident Days	1,521,544	75	6,986	0	28,617	129	16
17	24	Travel and Seminar	Resident Days	1,521,544	75	3,389	0	28,617	62	17
18	25	Other Admin. Staff Transport.	Resident Days	1,521,544	75	286,637	0	28,617	5,280	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,521,544	75	40,378	0	28,617	744	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	28,617	0	20
21	30	Depreciation	Resident Days	1,521,544	75	806,271	0	28,617	14,853	21
22	32	Interest	Resident Days	1,521,544	75	23,686	0	28,617	436	22
23	33	Real Estate Taxes	Resident Days	1,521,544	75	18,560	0	28,617	342	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,521,544	75	65,550	0	28,617	1,208	24
25	TOTALS					\$ 13,089,501	\$ 11,510,481		\$ 226,090	25

Facility Name & ID Number Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending: 2/31/2016

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 Quality, 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	83,584	5	\$	\$ 28,617	\$	1
2	2	Food	Resident Days	83,584	5		28,617		2
3	3	Housekeeping	Resident Days	83,584	5		28,617		3
4	4	Laundry	Resident Days	83,584	5		28,617		4
5	5	Utilities	Resident Days	83,584	5		28,617		5
6	6	Maintenance	Resident Days	83,584	5		28,617		6
7	7	Mgmt. Allocation of Benefits	Resident Days	83,584	5		28,617		7
8	10	Nursing and Medical Records	Resident Days	83,584	5		28,617		8
9	15	Mgmt. Allocation of Benefits	Resident Days	83,584	5		28,617		9
10	17	Administrative	Resident Days	83,584	5		28,617		10
11	19	Professional Services	Resident Days	83,584	5	14,064	28,617	4,716	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	83,584	5		28,617		12
13	21	Clerical and General Office	Resident Days	83,584	5		28,617		13
14	22	Employee Benefits & Payroll	Resident Days	83,584	5		28,617		14
15	23	Inservice Training & Education	Resident Days	83,584	5		28,617		15
16	24	Travel and Seminar	Resident Days	83,584	5		28,617		16
17	25	Other Admin. Staff Transport.	Resident Days	83,584	5		28,617		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	83,584	5		28,617		18
19	30	Depreciation	Resident Days	83,584	5		28,617		19
20	31	Amortization	Resident Days	83,584	5	69,527	28,617	23,315	20
21	32	Interest	Resident Days	83,584	5	6,168	28,617	2,068	21
22	33	Real Estate Taxes	Resident Days	83,584	5		28,617		22
23	34	Rent-Facility and Grounds	Resident Days	83,584	5		28,617		23
24	35	Rent-Equipment & Vehicles	Resident Days	83,584	5		28,617		24
25	TOTALS					\$ 89,759	\$	\$ 30,099	25

Facility Name & ID Number Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

**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		7	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	Gemino		X	Mortgage	Varies	3/27/15	\$ 1,729,794	\$ 1,655,612	3/26/40	Varies	\$ 88,758	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>						\$ 1,729,794	\$ 1,655,612			\$ 88,758	9						
<b>B. Non-Facility Related*</b>																		
10									Interest Income Offset		(90)	10						
11									Home Office Allocation-PHQ		2,068	11						
12									Home Office Allocation-PHCM		436	12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 2,414	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 1,729,794	\$ 1,655,612			\$ 91,172	15						

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

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

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



**2015 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Arcola Health Care Center COUNTY Douglas

FACILITY IDPH LICENSE NUMBER 0053074

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

TELEPHONE (309)689-5850 FAX #: (309)691-8622

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>01-14-09-200-00580</u>	<u>Long-Term Care Facility</u>	\$ <u>19,889.86</u>	\$ <u>19,889.86</u>
2. <u>01-14-09-200-005</u>	<u>Long-Term Care Facility</u>	\$ <u>275.54</u>	\$ <u>275.54</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>20,165.40</u></u>	\$ <u><u>20,165.40</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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

**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 Arcola Health Care Center

# 0053074 Report Period Beginning:

1/1/2016 Ending:

12/31/2016

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 22,000 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

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

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

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

N/A

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

1. Total Amount Incurred: 246,000 2. Number of Years Over Which it is Being Amortized: 20  
3. Current Period Amortization: 23,315 4. Dates Incurred: 2013-2014

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	Facility	159,865	1993	\$ 44,078	1
2					2
3	TOTALS	159,865		\$ 44,078	3

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	100	1995	1975	\$ 859,153	\$	35	\$ 24,547	\$ 24,547	\$ 527,760	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Building Improvement		1993	13,499		20			13,499	9
10	Building Improvement		1994	31,000		20			31,000	10
11	Building Improvement		1995	10,602		20	22	22	10,602	11
12	Landscaping		1997	5,593		20	280	280	5,429	12
13	Parking Lot		1997	6,500		20	325	325	6,013	13
14	Carpeting		1997	934		20	47	47	868	14
15	Door Closer		1997	1,225		20	61	61	1,130	15
16	Driveway Grading		1998	784		15			784	16
17	Guttering		1998	1,273		15			1,273	17
18	Wiring		1998	6,426		20	321	321	5,619	18
19	Windows		1998	2,330		15			2,330	19
20	Siding		1998	12,606		20	630	630	11,026	20
21	Doors		1998	765		15			765	21
22	Sink		1998	901		20			901	22
23	Garage		1998	8,286		15			8,286	23
24	Wood Flooring		1999	1,174		20	59	59	972	24
25	Asphalt Lot		1999	4,680		20	234	234	3,861	25
26	Tile		1999	6,477		20	324	324	5,344	26
27	Vinyl Siding		1999	5,600		25	224	224	3,696	27
28	Door Alarms		2000	1,593		20	80	80	1,239	28
29	Water Heater		2000	5,075		20	254	254	3,937	29
30	Sidewalk		2000	876		20	44	44	682	30
31	Carpeting		2000	670		20	34	34	526	31
32	Scarf Swags/Valances		2001	6,043		20	302	302	4,228	32
33	Scarf Holders		2001	1,083		20	54	54	756	33
34	Fence		2001	2,000		20	100	100	1,400	34
35	Replacement Wall		2001	686		20	34	34	477	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 &amp; ID Number Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

## 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	Security System	2002	\$ 5,959	\$	20	\$ 298	\$ 298	\$ 4,023	37
38	Sprinkler System	2002	4,946		20	247	247	3,337	38
39	Sign	2002	1,248		20	62	62	1,226	39
40	Medicare Wing Expansion	2003	100,808		20	5,040	5,040	63,001	40
41	Architect Fees	2003	1,343		20	67	67	871	41
42	Patio	2003	5,858		20	293	293	3,809	42
43	Medicare Wing Expansion	2003	2,500		20	125	125	1,563	43
44	Medicare Wing Expansion	2003	750		20	38	38	473	44
45	Medicare Wing Expansion	2003	1,500		20	75	75	938	45
46	Medicare Wing Expansion	2003	500		20	25	25	363	46
47	Furnace	2004	2,195		20	110	110	1,265	47
48	Roofing	2005	2,500		20	125	125	1,314	48
49	Asphalt West Lot	2006	21,480		20	1,074	1,074	10,203	49
50	Door Alarm	2007	2,117		10	212	212	1,802	50
51	Furnace/Air Conditioner	2007	3,985		10	399	399	3,391	51
52	Blinds	2007	4,431		10	443	443	3,766	52
53	Windows	2007	19,021		20	951	951	8,084	53
54	Water Heater	2008	6,500		7	928	928	6,960	54
55	Boiler	2008	3,425		20	172	172	1,732	55
56	6 New Sprinklers	2008	5,990		25	240	240	1,800	56
57	Fire Alarm Repair	2008	2,899		7	208	208	2,899	57
58	Kitchen Exhaust Fan	2010	8,000		10	800	800	800	58
59	Roof Replacement on North Building	2011	58,091		25	2,324	2,324	10,458	59
60	Nurse Call System	2014	7,296		7	1,042	1,042	2,605	60
61	Air Conditioner	2014	4,456		15	297	297	743	61
62	Dumpster Pad	2014	3,200		15	213	213	533	62
63	Parking Lot Sealcoat	2014	6,588		7	941	941	2,352	63
64	Nursing Station	2014	13,609		15	907	907	2,268	64
65	Sprinkler System Repair	2014	12,142		15	809	809	2,023	65
66	Bathroom Repair	2014	2,500		7	357	357	893	66
67	Bathroom Repair	2015	2,500		7	358	358	537	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,316,171	\$		\$ 47,156	\$ 47,156	\$ 800,435	70

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,316,171	\$		\$ 47,156	\$ 47,156	\$ 800,435	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	Land Improvements Booked			1,486			(1,486)		25
26	Building Booked			23,371			(23,371)		26
27	Building Improvement Booked			14,340			(14,340)		27
28									28
29	2016-Home Office Allocation-Building Improvement		12,375			297	297		29
30	2016-Home Office Allocation-Land Improvements		1,139			74	74		30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,329,685	\$ 39,197		\$ 47,527	\$ 8,330	\$ 800,435	34

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

Facility Name & ID Number Arcola Health Care Center

# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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	\$ 86,025	\$ 8,704	\$ 8,602	\$ (102)	5-10 yrs.	\$ 39,308	71
72	Current Year Purchases	16,157	1,474	1,154	(320)		1,154	72
73	Fully Depreciated Assets	71,840					71,840	73
74	Home Office Allocation			14,482	14,482			74
75	TOTALS	\$ 174,022	\$ 10,178	\$ 24,238	\$ 14,060		\$ 112,302	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	2005 Ford	2004	33,217					33,217	76
77										77
78										78
79										79
80	TOTALS			\$ 33,217	\$	\$	\$		\$ 33,217	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)	\$ 1,581,002	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 49,375	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 71,765	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 22,390	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 945,954	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			93
94	N/A		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 Arcola Health Care Center

# 0053074

Report Period Beginning: 1/1/2016

Ending: 12/31/2016

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

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

12.	_____ /2017	\$ _____
13.	_____ /2018	\$ _____
14.	_____ /2019	\$ _____

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: \$ 14,570 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	<u>Facility</u>	<u>2012 Ford E250</u>	\$ <u>503.75</u>	\$ <u>6,045</u>	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ <u>503.75</u>	\$ <u>6,045</u>	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.

**Arcola Health Care Center**

**0053074**

**Period Beginning**      1/1/2016

**Period End**            12/31/2016

**Schedule 14A**

**XII. Rental Costs**

**B. Equipment**

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

Medical Equipment	\$ 10,971
Dishwasher	704
Copier	1,687
Home Office Allocation	1,208
	<u>14,570</u>

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	6,875	\$ 103,124	\$	6,875	\$ 103,124	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,166	32,495		2,166	32,495	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		8,367	125,498	65	8,367	125,563	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				58,594		58,594	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	<b>TOTAL</b>			\$	17,408	\$ 261,117	\$ 58,659	17,408	\$ 319,776	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 &amp; ID Number Arcola Health Care Center

# 0053074

Report Period Beginning: 1/1/2016

Ending:

12/31/2016

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(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	\$ 540,107	\$ 540,107	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 56,900 )	1,282,887	1,282,887	3
4	Supply Inventory (priced at Cost )	12,222	12,222	4
5	Short-Term Investments			5
6	Prepaid Insurance	29,885	29,885	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employee Education Loans</u>	419	419	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,865,520	\$ 1,865,520	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	29,972	44,078	13
14	Buildings, at Historical Cost	911,517	871,528	14
15	Leasehold Improvements, at Historical Cost	366,438	458,157	15
16	Equipment, at Historical Cost	207,239	207,239	16
17	Accumulated Depreciation (book methods)	(824,466)	(945,954)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	65,599	65,599	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Intercompany Loan</u>	3,785	3,785	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 760,084	\$ 704,432	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,625,604	\$ 2,569,952	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 669,182	\$ 669,182	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	100,474	100,474	30
31	Accrued Taxes Payable (excluding real estate taxes)	44,962	44,962	31
32	Accrued Real Estate Taxes(Sch.IX-B)	20,772	20,772	32
33	Accrued Interest Payable	6,754	6,754	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Payroll Withholdings</u>	134,636	134,636	36
37	<u>Accrued Management Fees</u>	462,404	462,404	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,439,184	\$ 1,439,184	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,655,612	1,655,612	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Intercompany Loans</u>	338	338	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,655,950	\$ 1,655,950	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,095,134	\$ 3,095,134	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (469,530)	\$ (525,182)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,625,604	\$ 2,569,952	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(747,079)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustments Made After Cost Report Was Filed</b>	<b>(26,499)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(773,578)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>304,048</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>304,048</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(469,530)</b>	<b>24</b> *

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

Facility Name &amp; ID Number Arcola Health Care Center

# 0053074

Report Period Beginning: 1/1/2016

Ending: 12/31/2016

**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	\$ 3,770,016	1
2	Discounts and Allowances for all Levels	(291,798)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,478,218	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	482,060	6
7	Oxygen	1,525	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 483,585	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	10,521	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	99,892	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	14,288	20
21	Other Medical Services	6,346	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 131,047	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	90	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 90	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Transportation Revenue</u>	10,320	28
28a	<u>Miscellaneous, Meals on Wheels, Vending Revenue</u>	9,040	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 19,360	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,112,300	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	765,735	31
32	Health Care	1,795,678	32
33	General Administration	630,608	33
<b>B. Capital Expense</b>			
34	Ownership	176,757	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	225,935	35
36	Provider Participation Fee	213,539	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 3,808,252	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	304,048	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 304,048	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,806,516	44
45	Private Pay - Net Inpatient Revenue	347,441	45
46	Medicare - Net Inpatient Revenue	310,509	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	13,752	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 3,478,218	49

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

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

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

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

Facility Name & ID Number Arcola Health Care Center

# 0053074

Report Period Beginning: 1/1/2016

Ending: 12/31/2016

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 69,494	\$ 33.41	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,083	9,444	233,779	24.75	3
4	Licensed Practical Nurses	14,252	14,956	292,477	19.56	4
5	CNAs & Orderlies	43,055	43,380	496,300	11.44	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,508	3,629	35,553	9.80	10
11	Social Service Workers	2,638	2,638	44,325	16.80	11
12	Dietician					12
13	Food Service Supervisor	1,727	1,727	29,475	17.07	13
14	Head Cook					14
15	Cook Helpers/Assistants	15,127	15,435	149,121	9.66	15
16	Dishwashers					16
17	Maintenance Workers	2,545	2,594	47,034	18.13	17
18	Housekeepers	14,774	15,285	141,537	9.26	18
19	Laundry	4,918	5,178	48,312	9.33	19
20	Administrator	2,080	2,080	73,500	35.34	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,991	2,059	29,640	14.40	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	347	347	5,450	15.71	31
32	Other Health C: CPC	3,805	3,987	92,419	23.18	32
33	Other(specify) <u>See PG20A</u>	6,897	7,157	160,720	22.46	33
34	TOTAL (lines 1 - 33)	128,827	131,976	\$ 1,949,136 *	\$ 14.77	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	1	\$ 57	L1, C3	35
36	Medical Director	Monthly	36,800	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,158	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	2	130	L10, 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)	3	\$ 43,145		49

**C. CONTRACT NURSES**

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

Arcola Health Care Center

0053074

Period Beginning 1/1/2016

Period End 12/31/2016

Schedule 20A

XVIII. Staffing and Salary Costs

			Reporting Period	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries, Wages	Average Hourly Wage
Psych. Assistant	1,877	2,062	56,599	27.45
Psych. Director	1,139	1,140	23,259	20.40
Transportation	1,801	1,875	26,306	14.03
Marketing	2,080	2,080	54,556	26.23
<b>TOTAL</b>	<b>6,897</b>	<b>7,157</b>	<b>160,720</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	
Jamie Patton-Sears	Administrator	0	\$ 73,500	Workers' Compensation Insurance	\$ 33,840	IDPH License Fee	\$	
				Unemployment Compensation Insurance	49,234	Advertising: Employee Recruitment	758	
				FICA Taxes	135,765	Health Care Worker Background Check		
				Employee Health Insurance	6,762	(Indicate # of checks performed <u>69</u> )	810	
				Employee Meals		Patient Background Checks	810	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	506	
				Employee Relations	1,600	Miscellaneous Dues & Subscriptions	1,216	
				Employee Retirement	1,933	Home Office Allocation	613	
				Home Office Allocation	37,530			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 73,500	TOTAL (agree to Schedule V, line 22, col.8)		\$ 4,713		
B. Administrative - Other							Less: Public Relations Expense ( )	
Description			Amount				Non-allowable advertising ( )	
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 293,200				Yellow page advertising ( )	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 293,200	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description			Description	
Vendor/Payee	Type		Amount		Line #	Amount		Amount
E-Health Data Solutions	Computer Services		\$ 2,941					Out-of-State Travel
PNC Bank	Legal Fees		46					
Honkamp Kruger & Company	Accounting Services		59	N/A				
Mediacom	Computer Services		1,648					In-State Travel
Allscripts	Consulting Fees		961					
Ability Network	Computer Services		102					Seminar Expense
Douglas County Circuit Clerk	Legal Fees		217					Home Office Allocation
								62
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 5,974	TOTAL			\$	Entertainment Expense ( )
								(agree to Sch. V, line 24, col. 8)
								TOTAL
								\$ 62

\* Attach copy of IMRF notifications

\*\*See instructions.

**Arcola Health Care Center**

**0053074**

**Period Beginning**

**1/1/2016**

**Period End**

**12/31/2016**

**Schedule 21A**

**XIX. SUPPORT SCHEDULE**

**C. Professional Services**

<b>Vendor/Payee</b>	<b>Type</b>	<b>Amount</b>
Total (agree to Schedule V, line 19, column 3)		5,974

**Home Office Allocation**

Lucie, Scalf, and Bougher	Legal	65
Miscellaneous	Legal	23
Miller Hall and Triggs	Legal	113
Healthcare Resources International	Legal	565
Hunziker Law	Legal	135
Lexis Nexis	Legal	12
Gemino	Legal	418
Illinois Secretary of State	Legal	84
Peoria County Recorder	Legal	34
CliftonLarson Allen	Accountants	746
Ginoli & Co.	Accountants	5,941
Miscellaneous	Computer Services	74
Change Healthcare	Computer Services	11
PTC Select	Computer Services	7
Advanced Answers on Demand	Computer Services	5,162
Stratus Networks	Computer Services	525
Kemper Technology	Computer Services	346
AT&T	Computer Services	7
Ability Network	Computer Services	2,201
CIAN	Computer Services	262
Comcast	Computer Services	43
CCH	Computer Services	17
Charter Communications	Computer Services	51
Allscripts	Computer Services	767
ATS	Computer Services	346
Allpayer Exchange	Computer Services	17
Optimizer	Other Prof Fees	53
Ankura	Other Prof Fees	401
David Budde	Other Prof Fees	46
Bruner, Cooper, Zuck	Other Prof Fees	117
Marotta, Gund, Budd, Dzerda	Other Prof Fees	721
Professional Software and Services	Other Prof Fees	29
Hughes Valuation Services	Other Prof Fees	36
Alan Litwiller	Other Prof Fees	3

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

25,352

Facility Name & ID Number Arcola Health Care Center# 0053074

Report Period Beginning:

1/1/2016

Ending:

12/31/2016**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-\$1,000
- (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? 7 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ \_\_\_\_\_ 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. \$ 213,539  
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. \$ 6,615
- (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. \$ 10,320  
c. What percent of all travel expense relates to transportation of nurses and patients? 100  
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? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? 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. No  
Attach invoices and a summary of services for all architect and appraisal fees

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-225,013	equal to	-225,013	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	91,172	equal to	91,172	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	19,559	equal to	19,559	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	23,315	equal to	23,315	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	71,765	equal to	71,765	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	20,615	equal to	20,615	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	261,182	equal to	261,182	0	O.K.	Pg16 Z12+Z14..	N/A;B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	58,659	equal to	58,659	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	765,735	equal to	765,735	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,795,678	equal to	1,795,678	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	630,608	equal to	630,608	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	176,757	equal to	176,757	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	225,935	equal to	225,935	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+I	N/A	38to41+43	4
Income Stat. Prov. Partic.	213,539	equal to	213,539	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,269,777	equal to	1,269,777	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	61,859	equal to	61,859	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	44,325	equal to	44,325	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	178,596	equal to	178,596	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	47,034	equal to	47,034	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	141,537	equal to	141,537	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	48,312	equal to	48,312	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	73,500	equal to	73,500	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	29,640	equal to	29,640	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,949,136	equal to	1,875,636	73,500	FAILED	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	57	< or = to	57	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	36,800	< or = to	36,800	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	6,288	< or = to	13,913	-7,625	O.K.	Pg20 X14..X16+	B. & C.	7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	143	-143	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	73,500	equal to	73,500	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	293,200	equal to	293,200	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	5,974	equal to	5,974	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	266,664	equal to	266,664	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	4,713	equal to	4,713	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	62	equal to	62	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	213,539	equal to	213,539	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,780	equal to	2,033	-253	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-37,011	equal to	-37,011	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4	B.	14	8
Total loan balance	1,655,612	equal to	1,655,612	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	20,772	equal to	20,772	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	44,078	equal to	44,078	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,329,685	equal to	1,329,685	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	207,239	equal to	207,239	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	945,954	equal to	945,954	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-469,530	equal to	-469,530	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	304,048	equal to	304,048	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..I	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	2,625,604	equal to	2,625,604	0	O.K.	Pg17:H41	N/A	25	1	Pg17 S41	N/A	48	1



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	178,596	20,652	57	199,305	0	199,305	5,757	205,062
2. Food Purchase	0	184,544	0	184,544	0	184,544	-10,416	174,128
3. Housekeeping	141,537	23,818	0	165,355	0	165,355	101	165,456
4. Laundry	48,312	12,230	0	60,542	0	60,542	0	60,542
5. Heat and Other Utilities	0	0	67,763	67,763	0	67,763	335	68,098
6. Maintenance	47,034	22,657	18,535	88,226	0	88,226	3,143	91,369
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	415,479	263,901	86,355	765,735	0	765,735	-1,080	764,655
9. Medical Director	0	0	36,800	36,800	0	36,800	0	36,800
10. Nursing & Medical Records	1,269,777	107,260	13,913	1,390,950	0	1,390,950	-6,877	#####
10a. Therapy	0	65	261,117	261,182	0	261,182	0	261,182
11. Activities	61,859	374	143	62,376	0	62,376	-10,320	52,056
12. Social Services	44,325	45	0	44,370	0	44,370	0	44,370
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,375,961	107,744	311,973	1,795,678	0	1,795,678	-17,197	#####
17. Administrative	0	0	293,200	293,200	0	293,200	-219,700	73,500
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	5,974	5,974	0	5,974	19,378	25,352
20. Fees, Subscriptions & Promotion	0	0	4,100	4,100	0	4,100	613	4,713
21. Clerical & General Office	29,640	5,789	22,004	57,433	0	57,433	66,900	124,333
22. Employee Benefits & Payroll	0	0	229,134	229,134	0	229,134	37,530	266,664
23. Inservice Training & Education	0	0	0	0	0	0	129	129
24. Travel and Seminar	0	0	0	0	0	0	62	62
25. Other Admin. Staff Trans	0	0	8,389	8,389	0	8,389	5,280	13,669
26. Insurance-Prop.Liab.Malpractice	0	0	32,378	32,378	0	32,378	744	33,122
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	29,640	5,789	595,179	630,608	0	630,608	-89,064	541,544
29. Total General Administrative	1,821,080	377,434	993,507	3,192,021	0	3,192,021	-107,341	#####
30. Depreciation	0	0	49,375	49,375	0	49,375	22,390	71,765
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	23,315	23,315
32. Interest	0	0	88,758	88,758	0	88,758	2,414	91,172
33. Real Estate	0	0	19,217	19,217	0	19,217	342	19,559
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	19,407	19,407	0	19,407	1,208	20,615
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	176,757	176,757	0	176,757	49,669	226,426
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	58,594	0	58,594	0	58,594	0	58,594
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	213,539	213,539	0	213,539	0	213,539
43. Other (specify):*	54,556	205	112,580	167,341	0	167,341	-167,341	0
44. Total Special Cost Ce	54,556	58,799	326,119	439,474	0	439,474	-167,341	272,133
45. Grand Total	1,875,636	436,233	1,496,383	3,808,252	0	3,808,252	-225,013	#####

		After
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	540,107	540,107
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,282,887	1,282,887
4. Supply Inventory	12,222	12,222
5. Short-Term Investments	0	0
6. Prepaid Insurance	29,885	29,885
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	419	419
10. Total current assets	1,865,520	1,865,520
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	29,972	44,078
14. Buildings, at Historical Cost	911,517	871,528
15. Leasehold Improvements, Historical Cost	366,438	458,157
16. Equipment, at Historical Cost	207,239	207,239
17. Accumulated Depreciation (book methods)	-824,466	-945,954
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	65,599	65,599
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	3,785	3,785
24. Total Long-Term Assets	760,084	704,432
25. Total Assets	2,625,604	2,569,952
CURRENT LIABILITIES		
26. Accounts Payable	669,182	669,182
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	100,474	100,474
31. Accrued Taxes Payable	44,962	44,962
32. Accrued Real Estate Taxes	20,772	20,772
33. Accrued Interest Payable	6,754	6,754
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	134,636	134,636
37. Other Current Liabilities (specify):	462,404	462,404
38. Total Current Liabilities	1,439,184	1,439,184
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	1,655,612	1,655,612
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	338	338
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	1,655,950	1,655,950
46. Total Liabilities	3,095,134	3,095,134
47. Total Equity	-469,530	-525,182
48. Total Liabilities and Equity	2,625,604	2,569,952

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,770,016
2. Discounts and Allowances for all Levels	-291,798
Subtotal - Inpatient Care	3,478,218
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	482,060
7. Oxygen	1,525
Subtotal - Ancillary Revenue	483,585
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	10,521
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	99,892
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	14,288
21. Other Medical Services	6,346
22. Laundry	0
Subtotal - Other Operating Revenue	131,047
24. Contributions	0
25. Interest and Other Investments Income	90
Subtotal - Non-Operating Revenue	90
27. Other Revenue (specify):	10,320
28. Other Revenue (specify):	9,040
Subtotal - Other Revenue	19,360
30. Total Revenue	4,112,300
31. General Services	760,415
32. Health Care	1,836,143
33. General Administration	611,369
34. Ownership	161,591
35. Special Cost Centers	273,381
35. Provider Participation Fee	212,667
37. Other	0
40. Total Expenses	3,855,566
41. Income Before Income Taxes	256,734
42. Income Taxes	0
43. Net Income or Loss for the Year	256,734