		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.

I. IDPH License ID Number: 0052282

Facility Name: White Oak Rehabilitation HCC

Address: 1700 White Street (Number) Mount Vernon (City) 62864 (Zip Code)

County: Jefferson

Telephone Number: (618) 242-4075 **Fax #** (618) 242-4092

HFS ID Number:

Date of Initial License for Current Owners: 03/01/2006

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2016 to 12/31/2016 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.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) (Date)
	(Type or Print Name) Mark B. Petersen
	(Title) Chief Executive Officer
Paid Preparer	(Signed) (Date)
	(Print Name and Title)
	(Firm Name & Address)
	(Telephone) ( ) Fax # ( )

In the event there are further questions about this report, please contact:
Name: Mike Kocher Telephone Number: (309) 689-5850
Email Address:

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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	65	Skilled (SNF)	65	23,725	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	65	TOTALS	65	23,725	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	14,302	2,333	2,777	19,412	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,302	2,333	2,777	19,412	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.82%

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 [X] NO [ ]

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

I. On what date did you start providing long term care at this location?
Date started 3/1/2006

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 3/1/2006 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 65 and days of care provided 2,522

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] 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 White Oak Rehabilitation HCC # 0052282 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	110,074	14,391	2,184	126,649		126,649	3,987	130,636			1
2	Food Purchase		135,319		135,319		135,319	45	135,364			2
3	Housekeeping	68,780	18,110		86,890		86,890	70	86,960			3
4	Laundry	38,536	7,380		45,916		45,916		45,916			4
5	Heat and Other Utilities			74,147	74,147		74,147	232	74,379			5
6	Maintenance	23,946	3,917	21,402	49,265		49,265	2,177	51,442			6
7	Other (specify):* Home Office Ben. Allocation											7
8	**TOTAL General Services**	241,336	179,117	97,733	518,186		518,186	6,511	524,697			8
	B. Health Care and Programs											
9	Medical Director			10,500	10,500		10,500		10,500			9
10	Nursing and Medical Records	1,121,122	175,404	21,055	1,317,581		1,317,581	(5,127)	1,312,454			10
10a	Therapy		33	591,285	591,318		591,318		591,318			10a
11	Activities	39,000	14	3,484	42,498		42,498	(7,199)	35,299			11
12	Social Services	25,310			25,310		25,310		25,310			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	**TOTAL Health Care and Programs**	1,185,432	175,451	626,324	1,987,207		1,987,207	(12,326)	1,974,881			16
	C. General Administration											
17	Administrative			264,700	264,700		264,700	(194,424)	70,276			17
18	Directors Fees											18
19	Professional Services			26,371	26,371		26,371	28,224	54,595			19
20	Dues, Fees, Subscriptions & Promotions			6,922	6,922		6,922	75	6,997			20
21	Clerical & General Office Expenses	35,622	2,696	7,091	45,409		45,409	46,367	91,776			21
22	Employee Benefits & Payroll Taxes			196,455	196,455		196,455	26,546	223,001			22
23	Inservice Training & Education							89	89			23
24	Travel and Seminar							43	43			24
25	Other Admin. Staff Transportation			10,209	10,209		10,209	3,657	13,866			25
26	Insurance-Prop.Liab.Malpractice			1,429	1,429		1,429	35,517	36,946			26
27	Other (specify):* Home Office Ben. Allocation											27
28	**TOTAL General Administration**	35,622	2,696	513,177	551,495		551,495	(53,906)	497,589			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,462,390	357,264	1,237,234	3,056,888		3,056,888	(59,721)	2,997,167			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 & ID Number White Oak Rehabilitation HCC #0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			2,596	2,596		2,596	82,048	84,644			30
31	Amortization of Pre-Op. & Org.							4,628	4,628			31
32	Interest							106,424	106,424			32
33	Real Estate Taxes							38,298	38,298			33
34	Rent-Facility & Grounds			255,104	255,104		255,104	(255,104)				34
35	Rent-Equipment & Vehicles			38,623	38,623		38,623	836	39,459			35
36	Other (specify):*											36
37	TOTAL Ownership			296,323	296,323		296,323	(22,870)	273,453			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		111,692		111,692		111,692		111,692			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			136,361	136,361		136,361		136,361			42
43	Other (specify):*		355	96,811	97,166		97,166	(97,166)				43
44	TOTAL Special Cost Centers		112,047	233,172	345,219		345,219	(97,166)	248,053			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,462,390	469,311	1,766,729	3,698,430		3,698,430	(179,757)	3,518,673			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 White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(27)	2		4
5	Telephone, TV & Radio in Resident Rooms	(5,050)	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	(21,959)	30		9
10	Interest and Other Investment Income	(941)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4)	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	(10,353)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(63,200)	43		24
25	Fund Raising, Advertising and Promotional	(1,552)	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	(29,919)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (133,005)		$	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 Amount	2 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)	(46,752)	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (46,752)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (179,757)		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 Yes	2 No	3 Amount	4 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	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

White Oak Rehabilitation HCC

ID# 0052282

Report Period Beginning: 1/1/2016

Ending: 12/31/2016

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (8,661)	43	1
2	X-Rays-Part A	(7,895)	43	2
3	Offset Transportation Revenue	(7,199)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(118)	21	4
5	Disallowed Chamber of Commerce Dues	(350)	20	5
6	Offset Miscellaneous Nursing Supplies Revenue	(5,245)	10	6
7	Disallowed Special Events	(451)	43	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(29,919)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	3,987	0	0	0	0	0	0	0	0	0	3,987	1
2	Food Purchase	(27)	72	0	0	0	0	0	0	0	0	0	45	2
3	Housekeeping	0	70	0	0	0	0	0	0	0	0	0	70	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	232	0	0	0	0	0	0	0	0	0	232	5
6	Maintenance	0	2,177	0	0	0	0	0	0	0	0	0	2,177	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(27)	6,538	0	0	0	0	0	0	0	0	0	6,511	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(5,245)	118	0	0	0	0	0	0	0	0	0	(5,127)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(7,199)	0	0	0	0	0	0	0	0	0	0	(7,199)	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	**TOTAL Health Care and Programs**	(12,444)	118	0	0	0	0	0	0	0	0	0	(12,326)	16
	C. General Administration													
17	Administrative	0	(194,424)	0	0	0	0	0	0	0	0	0	(194,424)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	10,154	0	12,160	5,910	0	0	0	0	0	0	28,224	19
20	Fees, Subscriptions & Promotions	(350)	0	425	0	0	0	0	0	0	0	0	75	20
21	Clerical & General Office Expenses	(118)	0	46,485	0	0	0	0	0	0	0	0	46,367	21
22	Employee Benefits & Payroll Taxes	0	0	25,992	554	0	0	0	0	0	0	0	26,546	22
23	Inservice Training & Education	0	0	89	0	0	0	0	0	0	0	0	89	23
24	Travel and Seminar	0	0	43	0	0	0	0	0	0	0	0	43	24
25	Other Admin. Staff Transportation	0	0	3,657	0	0	0	0	0	0	0	0	3,657	25
26	Insurance-Prop.Liab.Malpractice	0	0	515	0	35,002	0	0	0	0	0	0	35,517	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(468)	(184,270)	77,206	12,714	40,912	0	0	0	0	0	0	(53,906)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(12,939)	(177,614)	77,206	12,714	40,912	0	0	0	0	0	0	(59,721)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(21,959)	0	10,286	843	92,878	0	0	0	0	0	0	82,048	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	4,628	0	0	0	0	0	0	4,628	31
32	Interest	(941)	0	302	30,100	76,963	0	0	0	0	0	0	106,424	32
33	Real Estate Taxes	0	0	237	0	38,061	0	0	0	0	0	0	38,298	33
34	Rent-Facility & Grounds	0	0	0	0	(255,104)	0	0	0	0	0	0	(255,104)	34
35	Rent-Equipment & Vehicles	0	0	836	0	0	0	0	0	0	0	0	836	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(22,900)	0	11,661	30,943	(42,574)	0	0	0	0	0	0	(22,870)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(97,166)	0	0	0	0	0	0	0	0	0	0	(97,166)	43
44	TOTAL Special Cost Centers	(97,166)	0	0	0	0	0	0	0	0	0	0	(97,166)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(133,005)	(177,614)	88,867	43,657	(1,662)	0	0	0	0	0	0	(179,757)	45

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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. [X] 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 Management, Inc.	100.00%	$ 3,987	$ 3,987	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	72	72	2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	70	70	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	232	232	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	2,177	2,177	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%	118	118	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	264,700	Petersen Health Care Management, Inc.	100.00%	70,276	(194,424)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	10,154	10,154	12
13	V								13
14	Total			$ 264,700			$ 87,086	$ * (177,614)	14

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

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 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. [X] 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%	$ 425	$ 425	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	46,485	46,485	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	25,992	25,992	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	89	89	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	43	43	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	3,657	3,657	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	515	515	21
22	V	27	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		22
23	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	10,286	10,286	23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	302	302	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	237	237	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	836	836	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			$			$ 88,867	$ * 88,867	39

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

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 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. [X] 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%	12,160	12,160	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Management Company, LLC	100.00%	0		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%	554	554	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%	843	843	33
34	V	31	Amortization		Petersen Management Company, LLC	100.00%	0		34
35	V	32	Interest		Petersen Management Company, LLC	100.00%	30,100	30,100	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	Total			$			$ 43,657	$ * 43,657	39

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

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 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. [X] 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 Services	$	Petersen 31, LLC	100.00%	5,910	$ 5,910	15
16	V	26	Insurance-Property		Petersen 31, LLC	100.00%	19,638	19,638	16
17	V	26	Insurance-MIP		Petersen 31, LLC	100.00%	15,364	15,364	17
18	V	30	Depreciation		Petersen 31, LLC	100.00%	92,878	92,878	18
19	V	31	Amortization		Petersen 31, LLC	100.00%	4,628	4,628	19
20	V	32	Interest	348	Petersen 31, LLC	100.00%	77,311	76,963	20
21	V	33	Real Estate Taxes		Petersen 31, LLC	100.00%	38,061	38,061	21
22	V	34	Rent-Income and Grounds	255,104	Petersen 31, LLC	100.00%		(255,104)	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			$ 255,452			$ 253,790	$ * (1,662)	39

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

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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, L	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 Y	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care X	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 & ID Number White Oak Rehabilitation HCC # 0052282 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 & ID Number White Oak Rehabilitation HCC # 0052282 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 White Oak Rehabilitation HCC # 0052282 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 White Oak Rehabilitation HCC # 0052282 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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		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 White Oak Rehabilitation HCC # 0052282 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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,521,544	75	$ 312,540	$ 357,910	19,412	$ 3,987	1
2	2	Food	Resident Days	1,521,544	75	5,673	0	19,412	72	2
3	3	Housekeeping	Resident Days	1,521,544	75	5,456	2,897	19,412	70	3
4	5	Utilities	Resident Days	1,521,544	75	18,209	0	19,412	232	4
5	6	Maintenance	Resident Days	1,521,544	75	170,632	137,057	19,412	2,177	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	19,412	0	6
7	9	Medical Director	Resident Days	1,521,544	75	0	0	19,412	0	7
8	10	Nursing and Medical Records	Resident Days	1,521,544	75	9,261	1,782,521	19,412	118	8
9	10A	Therapy	Resident Days	1,521,544	75	0	0	19,412	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	19,412	0	10
11	17	Administrative	Resident Days	1,521,544	75	4,806,228	5,473,961	19,412	70,276	11
12	19	Professional Services	Resident Days	1,521,544	75	795,918	0	19,412	10,154	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,521,544	75	33,278	0	19,412	425	13
14	21	Clerical and General Office	Resident Days	1,521,544	75	3,643,535	3,756,135	19,412	46,485	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,521,544	75	2,037,314	0	19,412	25,992	15
16	23	Inservice Training & Education	Resident Days	1,521,544	75	6,986	0	19,412	89	16
17	24	Travel and Seminar	Resident Days	1,521,544	75	3,389	0	19,412	43	17
18	25	Other Admin. Staff Transport.	Resident Days	1,521,544	75	286,637	0	19,412	3,657	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,521,544	75	40,378	0	19,412	515	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,521,544	75	0	0	19,412	0	20
21	30	Depreciation	Resident Days	1,521,544	75	806,271	0	19,412	10,286	21
22	32	Interest	Resident Days	1,521,544	75	23,686	0	19,412	302	22
23	33	Real Estate Taxes	Resident Days	1,521,544	75	18,560	0	19,412	237	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,521,544	75	65,550	0	19,412	836	24
25	TOTALS					$ 13,089,501	$ 11,510,481		$ 175,953	25

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	170,636	6	$	$	19,412	$	1
2	2	Food	Resident Days	170,636	6			19,412		2
3	3	Housekeeping	Resident Days	170,636	6			19,412		3
4	4	Laundry	Resident Days	170,636	6			19,412		4
5	5	Utilities	Resident Days	170,636	6			19,412		5
6	6	Maintenance	Resident Days	170,636	6			19,412		6
7	7	Mgmt. Allocation of Benefits	Resident Days	170,636	6			19,412		7
8	10	Nursing and Medical Records	Resident Days	170,636	6			19,412		8
9	15	Mgmt. Allocation of Benefits	Resident Days	170,636	6			19,412		9
10	17	Administrative	Resident Days	170,636	6			19,412		10
11	19	Professional Services	Resident Days	170,636	6	106,890		19,412	12,160	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	170,636	6			19,412		12
13	21	Clerical and General Office	Resident Days	170,636	6			19,412		13
14	22	Employee Benefits & Payroll	Resident Days	170,636	6	4,868		19,412	554	14
15	23	Inservice Training & Education	Resident Days	170,636	6			19,412		15
16	24	Travel and Seminar	Resident Days	170,636	6			19,412		16
17	25	Other Admin. Staff Transport.	Resident Days	170,636	6			19,412		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	170,636	6			19,412		18
19	30	Depreciation	Resident Days	170,636	6	7,413		19,412	843	19
20	31	Amortization	Resident Days	170,636	6			19,412		20
21	32	Interest	Resident Days	170,636	6	264,585		19,412	30,100	21
22	33	Real Estate Taxes	Resident Days	170,636	6			19,412		22
23	34	Rent-Facility and Grounds	Resident Days	170,636	6			19,412		23
24	35	Rent-Equipment & Vehicles	Resident Days	170,636	6			19,412		24
25	TOTALS					$ 383,756	$		$ 43,657	25

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	1st Merit		X	HUD Mortgage	Varies	5/1/13	2,497,000	$ 2,254,756	4/30/38	Varies	$ 77,311	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 2,497,000	$ 2,254,756			$ 77,311	9
	B. Non-Facility Related*											
10								Interest Income Offset			(1,289)	10
11								Home Office Allocation-PMC			30,100	11
12								Home Office Allocation-PHCM			302	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 29,113	14
15	TOTALS (line 9+line14)						$ 2,497,000	$ 2,254,756			$ 106,424	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.)

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 38,544	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 37,485	2
3. Under or (over) accrual (line 2 minus line 1).		$ (1,059)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 39,120	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.	**Home Office Allocation**	237	
TOTAL REFUND $ For Tax Year.	**(Attach a copy of the real estate tax appeal board's decision.)**	$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 38,298	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011	34,429	8
	2012	35,333	9
	2013	36,565	10
	2014	37,421	11
	2015	37,485	12

Accrual based on prior year tax bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME White Oak Rehabilitation HCC COUNTY Jefferson

FACILITY IDPH LICENSE NUMBER 0052282

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	07-30-401-007	Long-Term Care Facility	$ 37,484.50	$ 37,484.50
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 37,484.50	$ 37,484.50

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 White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 18,008 B. General Construction Type: Exterior Brick Frame Block Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: 115,710
2. Number of Years Over Which it is Being Amortized: 25
3. Current Period Amortization: 4,628
4. Dates Incurred: May-December 2013

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	125,030	2006	$ 60,000	1
2					2
3	TOTALS	125,030		$ 60,000	3

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	65		2006	1965	$ 2,015,000	$	25	$ 53,734	$ 53,734	$ 591,073	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Land Improvements			2006	15,000		15	1,000	1,000	10,667	9
10	Sidewalks			2006	4,240		15	283	283	3,089	10
11	Plumbing			2006	5,360		20	268	268	2,814	11
12	Sign			2006	3,118		10	162	162	3,118	12
13	Water Heaters			2007	7,053		10	705	705	6,698	13
14	Fire/Sprinkler System			2007	48,100		15	3,206	3,206	30,457	14
15	Water Heater			2008	5,196		10	520	520	4,420	15
16	Roof Replacement on Low-Sloped Roof			2011	117,000		25	4,680	4,680	25,740	16
17	Water Heater			2012	3,735		7	534	534	2,403	17
18	Parking Lot Paving			2013	18,400		15	1,226	1,226	4,291	18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30	Land Improvements Booked					1,283			(1,283)		30
31	Building Booked					80,600			(80,600)		31
32	Building Improvement Booked					9,647			(9,647)		32
33											33
34	2016-Home Office Allocation-Building Improvements				8,570			206	206		34
35	2016-Home Office Allocation-Land Improvements				789			51	51		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 White Oak Rehabilitation HCC # 0052282 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 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)		$ 2,251,561	$ 91,530		$ 66,575	$ (24,955)	$ 684,770	70

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

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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	$ 424,161	$ 3,451	$ 6,561	$ 3,110	5-10 yrs.	$ 404,815	71
72	Current Year Purchases	8,902	493	636	143	7 yrs.	636	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			10,872	10,872			74
75	TOTALS	$ 433,063	$ 3,944	$ 18,069	$ 14,125		$ 405,451	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	2007 Ford Cargo Van	2007	$ 28,602	$	$	$		$ 28,602	76
77										77
78										78
79										79
80	TOTALS			$ 28,602	$	$	$		$ 28,602	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)	$ 2,773,226	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 95,474	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 84,644	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (10,830)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,118,823	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 White Oak Rehabilitation HCC # 0052282 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	TOTAL				$ **			7

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: _____ *

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	$

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: $ 39,459 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			$	$	17
18	N/A				18
19					19
20					20
21	TOTAL		$	$	21

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

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

White Oak Rehabilitation HCC
0052282
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	$ 41,071
Dishwasher	709
Copier	(3,157)
Home Office Allocation	836
	39,459

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

[ ] YES
[X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
COMMUNITY COLLEGE [ ]
HOURS PER CNA ____

3. CLINICAL PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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

		1	2	3	4	5	6	7	8	
	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	$	15,459	$ 231,878	$	15,459	$ 231,878	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		5,806	87,096		5,806	87,096	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		18,146	272,195	33	18,146	272,228	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				111,692		111,692	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	10A(3)			8	116		8	116	12
13	Other (specify):									13
14	TOTAL			$	39,419	$ 591,285	$ 111,725	39,419	$ 703,010	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 White Oak Rehabilitation HCC # 0052282 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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 161,871	$ 161,871	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 224,298)	2,153,854	2,153,854	3
4	Supply Inventory (priced at Cost)	11,507	11,507	4
5	Short-Term Investments			5
6	Prepaid Insurance	17,333	25,258	6
7	Other Prepaid Expenses	175,097	175,097	7
8	Accounts Receivable (owners or related parties)		21,324	8
9	Other(specify): Employee Education Loans	1,029	1,029	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,520,691	$ 2,549,940	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		60,000	13
14	Buildings, at Historical Cost		2,023,570	14
15	Leasehold Improvements, at Historical Cost		227,991	15
16	Equipment, at Historical Cost	52,220	461,665	16
17	Accumulated Depreciation (book methods)	(35,791)	(1,118,823)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		115,710	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(16,971)	20
21	Restricted Funds		393,725	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 16,429	$ 2,146,867	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,537,120	$ 4,696,807	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 802,381	$ 807,125	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	92,476	92,476	30
31	Accrued Taxes Payable (excluding real estate taxes)	43,968	43,968	31
32	Accrued Real Estate Taxes(Sch.IX-B)		39,120	32
33	Accrued Interest Payable		6,351	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	2,715	2,715	36
37	Accrued Management Fees	(103,736)	(103,736)	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 837,804	$ 888,019	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,254,756	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Intercompany Loans	778,476	299,337	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 778,476	$ 2,554,093	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,616,280	$ 3,442,112	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 920,840	$ 1,254,695	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,537,120	$ 4,696,807	48

*(See instructions.)

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 889,863	1
2	Restatements (describe):		2
3	**Prior Period Adjustments Made After Cost Report Was Filed**	(9,164)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 880,699	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	40,141	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)**	$ 40,141	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 920,840	24 *

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

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,030,783	1
2	Discounts and Allowances for all Levels	(611,393)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,419,390	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,037,926	6
7	Oxygen	2,779	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,040,705	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	27	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	204,107	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	36,311	20
21	Other Medical Services	24,528	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 264,973	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	941	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 941	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation Revenue	7,199	28
28a	Miscellaneous Revenue	5,363	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 12,562	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,738,571	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	518,186	31
32	Health Care	1,987,207	32
33	General Administration	551,495	33
	B. Capital Expense		
34	Ownership	296,323	34
	C. Ancillary Expense		
35	Special Cost Centers	208,858	35
36	Provider Participation Fee	136,361	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,698,430	40
41	**Income before Income Taxes (line 30 minus line 40)****	40,141	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 40,141	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,710,844	44
45	Private Pay - Net Inpatient Revenue	429,170	45
46	Medicare - Net Inpatient Revenue	270,774	46
47	Other-(specify) Insurance Net Inpatient Revenue	8,602	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 2,419,390	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 White Oak Rehabilitation HCC # 0052282 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	$ 61,482	$ 29.56	1
2	Assistant Director of Nursing	1,948	1,948	35,034	17.98	2
3	Registered Nurses	4,623	4,825	125,151	25.94	3
4	Licensed Practical Nurses	16,006	16,441	319,134	19.41	4
5	CNAs & Orderlies	45,947	47,168	536,614	11.38	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,823	1,873	21,158	11.30	9
10	Activity Assistants					10
11	Social Service Workers	1,683	1,683	25,310	15.04	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	23,567	11.33	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,834	10,098	86,507	8.57	15
16	Dishwashers					16
17	Maintenance Workers	1,573	1,685	23,946	14.21	17
18	Housekeepers	7,214	7,405	68,780	9.29	18
19	Laundry	3,888	4,146	38,536	9.29	19
20	Administrator	2,080	2,080	70,276	33.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,184	2,218	35,622	16.06	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					31
32	Other Health Ca CPC	2,080	2,080	43,707	21.01	32
33	Other(specify) Transportation	1,555	1,711	17,842	10.43	33
34	TOTAL (lines 1 - 33)	106,598	109,521	$ 1,532,666 *	$ 13.99	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	36	$ 2,184	L1, C3	35
36	Medical Director	Monthly	10,500	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,857	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	36	$ 16,541		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

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Gary Albert	Administrator	0	$ 24,640
Michelle Killgrove	Administrator	0	42,875
Michael Olson	Administrator	0	2,761
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 70,276

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 264,700
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 264,700

C. Professional Services

Vendor/Payee	Type	Amount
Charter Communications	Computer Services	$ 900
Honkamp Kruger & Co.	Accounting Fees	1,103
Black, Hedin, Ballard, McDonald	Legal Fees	1,256
Sorling Northrup	Legal Fees	19,965
E-Health Data Services	Computer Services	3,783
SmithAmundsen	Legal Fees	4,827
Jefferson Co. Recorder	Legal Fees	64
First Merit Bank	Refund of Refinance Fees	(5,910)
ProTitle USA	Legal Fees	384
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 26,371

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 39,165
Unemployment Compensation Insurance	30,171
FICA Taxes	110,728
Employee Health Insurance	9,787
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	6,604
Home Office Allocation	26,546
TOTAL (agree to Schedule V, line 22, col.8)	$ 223,001

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 21)	364
Patient Background Checks 54	935
Miscellaneous Licenses & Permits	283
Miscellaneous Dues & Subscriptions	3,350
Home Office Allocation	425
Less: Public Relations Expense	(350)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 6,997

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	43
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 43

**See instructions.

White Oak Rehabilitation HCC
0052282
Period Beginning **1/1/2016**
Period End **12/31/2016**

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		26,371
Home Office Allocation		
Lucie, Scalf, and Bougher	Legal	45
Miscellaneous	Legal	14
Miller Hall and Triggs	Legal	78
Healthcare Resources International	Legal	391
Hunziker Law	Legal	94
Lexis Nexis	Legal	8
First Merit Bank	Legal	250
CliftonLarson Allen	Accountants	1,203
Ginoli & Co.	Accountants	6,095
First Merit Bank	Accountants	5,660
Miscellaneous	Computer Services	52
Change Healthcare	Computer Services	8
PTC Select	Computer Services	5
Advanced Answers on Demand	Computer Services	3,575
Stratus Networks	Computer Services	364
Kemper Technology	Computer Services	240
AT&T	Computer Services	5
Ability Network	Computer Services	1,524
CIAN	Computer Services	182
Comcast	Computer Services	30
CCH	Computer Services	12
Charter Communications	Computer Services	35
Allscripts	Computer Services	531
ATS	Computer Services	240
Allpayer Exchange	Computer Services	12
Optimizer	Other Prof Fees	37
Ankura	Other Prof Fees	277
David Budde	Other Prof Fees	32
Bruner, Cooper, Zuck	Other Prof Fees	81
Marotta, Gund, Budd, Dzerda	Other Prof Fees	7,097
Professional Software and Services	Other Prof Fees	20
Hughes Valuation Services	Other Prof Fees	25
Alan Litwiller	Other Prof Fees	2
Total (agree to Schedule V, line 19, column 8)		54,595

White Oak Rehab & Health Care
0052282
Period Beginning **1/1/2016**
Period End **12/31/2016**

Schedule 21A

XIX. SUPPORT SCHEDULE
Legal Fees

Home Office Allocation-PMC & PHCM		
First Merit Bank	Legal	250
Direct Facility Invoices		
Sorling Northrup-D. Mays Case	1/8/2016	5,088
Sorling Northrup-D. Mays Case	3/7/2016	1,380
Black, Hedin, Ballard, McDonald-C. Pugh Case	3/15/2016	1,413
Sorling Northrup-D. Mays Case	4/7/2016	368
Jefferson County Recorder-John Adam Estate Filing Fee	5/16/2016	64
Sorling Northrup-D. Mays Case	5/6/2016	1,058
ProTitle USA-John Adam Estate Title and Lien Search	6/10/2016	384
Black, Hedin, Ballard, McDonald-C. Pugh Case	6/15/2016	263
Sorling Northrup-D. Mays Case	6/8/2016	3,511
Sorling Northrup-D. Mays Case	7/15/2016	1,495
Refund from Black, Hedin, Ballard, McDonald-2015 Expense	8/9/2016	(420)
Refund from Sorling Northrup-2015 Expense	7/27/2016	(3,657)
Sorling Northrup-D. Mays Case	2/8/2016	2,122
Sorling Northrup-D. Mays Case	9/9/2016	2,185
Sorling Northrup-D. Mays Case	8/5/2016	1,035
Sorling Northrup-D. Mays Case	10/12/2016	4,460
Refund from First Merit Bank-Refinancing Fee	10/3/2016	(250)
Sorling Northrup-D. Mays Case	11/7/2016	621
Smith Amundsen-J. Landis Case	11/5/2016	3,789
Sorling Northrup-D. Mays Case	12/5/2016	299
Smith Amundsen-J. Landis Case	12/5/2016	1,038
Total Legal Fees (agree to Schedule V, line 19, column 8)		26,495

Facility Name & ID Number White Oak Rehabilitation HCC # 0052282 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 $3000**

(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. $ **24,953** 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. $ **136,361**
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. $ **27**

(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. $ **7,199**
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 out of Schedule V? **Yes**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees

RECONCILIATI **White Oak Rehabilitatio** 01:06 PM 7/7/2017

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 Det	-179,757	equal to	-179,757	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expens	106,424	equal to	106,424	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax	38,298	equal to	38,298	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp	4,628	equal to	4,628	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Cost	84,644	equal to	84,644	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	39,459	equal to	39,459	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Traini	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 Service	591,318	equal to	591,318	0	O.K.	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	1Oa	4
Special Serv.- S	111,725	equal to	111,725	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. Ge	518,186	equal to	518,186	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. He	1,987,207	equal to	1,987,207	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Ad	551,495	equal to	551,495	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ov	296,323	equal to	296,323	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Sp	208,858	equal to	208,858	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+I	N/A	38to41+43	4
Income Stat. Pr	136,361	equal to	136,361	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,121,122	equal to	1,121,122	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aid	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed T	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	39,000	equal to	39,000	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Se	25,310	equal to	25,310	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	110,074	equal to	110,074	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenar	23,946	equal to	23,946	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekee	68,780	equal to	68,780	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	38,536	equal to	38,536	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administra	70,276	equal to	70,276	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	35,622	equal to	35,622	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical D	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries A	1,532,666	equal to	1,462,390	70,276	FAILED	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consult	2,184	< or = to	2,184	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Directo	10,500	< or = to	10,500	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & c	3,857	< or = to	21,055	-17,198	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consult	0	< or = to	3,484	-3,484	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service C	0	< or = to		0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- A	70,276	equal to	70,276	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- A	264,700	equal to	264,700	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- F	26,371	equal to	26,371	0	FAILED	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- E	223,001	equal to	223,001	0	FAILED	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- S	6,997	equal to	6,997	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- S	43	equal to	43	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Parti	136,361	equal to	136,361	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Emp	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide train	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medica	2,522	equal to	2,777	-255	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for r	-46,752	equal to	-46,752	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4	B.	14	8
Total loan balan	2,254,756	equal to	2,254,756	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax	39,120	equal to	39,120	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	60,000	equal to	60,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,251,561	equal to	2,251,561	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and	461,665	equal to	461,665	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated de	1,118,823	equal to	1,118,823	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equ	920,840	equal to	920,840	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (los	40,141	equal to	40,141	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized de	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	2,537,120	equal to	2,537,120	0	O.K.	Pg17:H41	N/A	25	1	Pg17 S41	N/A	48	1

Enter Cost Cen **FOU CHAR CHARGES THE SUPPORT COLLL THAT IS LINKED**
TO THE COST REPORTS 07/01/17 - 06/30/18 PN
HCA Number Name Cost Center Name
HCA Hospital Name: Fountain Valley Regional Hospital
HCA Hospital Number: 0 0 1 0 0 0 0 1 0 0 0 0 0 1

Enter name of Provi Fountain Valley Regional Hospital Provider Number: 050
Enter name of CMS Ce Fountain Valley Regional Hospital

Contracted Hours	23,139	Worksheet	48,462	1% - of Line(s)per	34.100%

Enter Total Support Dollar 0

Cost Services 1	216,350	Col 4, Line 10 , cell-W-K2	
Cost Admin Cos	35,202	Col 4, Line 100 , cell-W-K2	
Total Salary Dol	1,401,350	Col 4, Line 104 , cell-W-K2	
Employee Bene	225,000	Col 4, Line 121 , cell-W-K2	
Total General S	524,552	Col 4, Line 0 , cell-W-K2	
Total General A	107,550	Col 4, Line 100 , cell-W-K2	

Instructions and Calculation Steps

STEP 1 Adjust Support Service Costs to Includes Correct Amounts of Fringe Benefits and Payroll Taxes.

Fringe benefits and payroll taxes are reported as a lump sum under General administrative expenses on your cost report (Page 3, Column 10, Line 26). You will need to take this amount and allocate it to the appropriate cost centers based on salary expenses in the cost centers as well as your general services and General administrative expenses. This is done by prorated.

A. General Services

1. Search the Key properties of general services wages in total wages.

2. Multiply the total lump sum fringe amount by. Key proportion to get the fringe amount for General Services.

3. Add the proportionate fringe amount to your total general services expenses to get your new total general services cost.

General Services Wages (Column 1, Line 5) 524,552.
Total Salary Dollars (Column 10, Line 104) 1,401,350.
General services wages as a percent of total wages. 0.374355
Employee Benefits (Column 10, Line 121) 225,000.
0.374355
Allocation of Employee Benefits to General Services Cost 84,216.
Plus Total General Services (Column 10, Line 0) 216,350.
New Total General Services Cost 300,566.

B. General Administration

1. Search the Key proportion of General Administration wages in total wages.

2. Multiply the total lump sum fringe amount by this proportion to get the fringe amount for General Administration.

3. Add the proportionate fringe amount to your total General administration expenses.

4. Subtract this total lump sum fringe amount from your General administration expenses to get your new total General administration Cost.

General Administration Wages (Column 1, Line 100) 107,550.
Total Salary Dollars (Column 10, Line 104) 1,401,350.
General administration wages as a percent of total wages 0.076748
Employee Benefits (Column 10, Line 121) 225,000.
0.076748
Allocation of Employee Benefits to General Admin. Costs 17,267.
Plus Total General Administration (Column 10, Line 26) 35,202.
New Total General Admin Cost 52,469.
New Total General Administration Cost 52,469.

STEP 2 Adjust Support Service Costs for Inflation

To compare the Support Costers (Above) Inflation Adjusted Cost Per Patient Day for Services and General administration costs of your cost report. These inflation factors are listed in Table 1 inflation Multipliers. To convert your Support Costs to Inflation Adjusted Dollars, you must have number using the Worksheet instructions. Enter your most calculated cost basis number. Enter in Table 1 Select the inflation factors which correspond with your basis number and was these in updating your support cost.

A. Base Number Conversion

Compute the beginning accounting dates of your cost reporting period (page 1, Schedule S of your cost report) the numbers are apply the following formula:

Beginning Month + Ending Mon 12 divided by 12 = 1.5
Beginning Year + Ending Year = 2017 multiplying by 12 = 24204
1.5
Sum of the Above Item 24205.5000
Subtract from the sum 2016
Base Number (expressed as a whole number, therefore decimal) 462

B. Select the appropriate Inflation Multipliers.

Refer to Table 1 Inflation Multipliers, and find the multiplier which correspond with the base number (you have calculated.

General Services Multiplier 1
General administration Multiplier 1

C. Apply Inflation Multipliers to Update Cost

1. Multiply Gross Total General Services Cost (from Step 1) by the appropriate multiplier from Table 1

New Total General Services Cost (Step 1 x 1) 300,566.
General Services Multiplier (Step 1 B) 1

Updated General Services Cost 300,566.

2. Multiply Gross Total General Administration Cost (from Step 1) by the appropriate multiplier from Table 1

New Total General Services Cost (Step 1 B) 52,469.024
General administration Multiplier (Step 1 B) 1

Updated General Services Cost 52,469.024

3. Total Updated Support Costs (1 + 2) 353,035.024

STEP 3a Convert Total Updated Support Costs (C.3) to Per Diem Costs

Use one of the two procedures below to compute per diem costs.

CALCULATED COST PER DAY OF SUPPORT COSTS 15.26

A. If the occupancy (Cost Report, Page 3, Schedule B-1) is equal to or above 50 percent, divide your total updated support costs (Step C. 3). above by the total patient days (Cost Reports, Page 2, Schedule A-8, Column 5, Line 14).

Total Support Costs (Step C. 3 , above) 353,035.024
Total Patient Days (Cost Reports 23,139
15.26
Support Costs per Diem 15.26

OR

B. If the occupancy is below 50 percent, calculate 50 percent occupancy by multiplying the Total Bed Days Available (Cost Reports, Page 3, Column 2, Line 7). Then subtract the total patient days (Cost Reports, Page 2, Schedule A-8, Column 5, Line 14) from the 50 percent occupancy to find the difference. Then add the one third difference to the total patient days to obtain your adjusted occupancy. Next divide your total updated Support Costs. (Step C. 3 , above) by your adjusted occupancy.

Licensed Bed Days 23,725
Multiplied by 0.50
11,862.5
Minus total Patient Days 23,139
723.5
Divide by 3 723.5
241.16
Plus Total Patient Days 23,139
Adjusted Occupancy 23,380.16
Total Support Costs (Step C. 3 , above) 353,035.024
Divided by Adjusted Occupancy 23,380.16
Support Costs Per Diem 15.10

STEP 3c Calculate Support Fees

The maximum allowable support reimbursement rate is the 75th percentile for your region. The 95th and 75th percentile rates by Fifty are listed in Table 2, support Rate Percentiles by Fifty. Use one of the three procedures below and refer to Table 2 to calculate your support rate.

A. If your support cost per diem from STEP 3 is equal to or greater than the 75th percentile for your FIFA, then your support rate is the 75th percentile rate listed in Table 2.

B. If your support costs per diem from Step 3 is equal to or greater than the 95th percentile, but less than the 75th percentile, then your support rate is the 95th percentile. Your support costs per diem are 25 percent of the difference between your support costs per diem and the 75th percentile rate listed in Table 2. Use the following procedure to calculate your rate:

75 Percentile Rate for your Fifty 607.44
Minus Support Costs Per Diem 541.36
Difference 65.08
Multiply the Difference by 0.25
Cost Half of the Difference 16.27
Plus Support Costs Per Diem 541.36
Support Rate Fcosts are between 95th and 75th percentile 557.63

C. If your support cost per diem from Step 3 is below the 95th percentile for your Fifty, then your support rate is the 75th percentile rate plus 50 percent of the difference between your support costs per diem and the 75th percentile rate up to a ceiling. The ceiling is equal to 150 percent of the difference between the 75th and 95th percentile rate.95. The ceiling is equal to Rate Fifty in Table 2. Use the following procedure to calculate your rate:

75 Percentile Rate for your Fifty 607.44
Minus Support Costs Per Diem 541.36
Difference 65.08
Multiply the Difference by 0.5
Cost Half of the Difference 32.54
Compute cost half the difference to the profit ceiling for your Fifty in Table 2 and
Enter the lower of the Two amounts 62.080
Plus Support Costs Per Diem 541.36
Support Rate if support costs less than 95th percentile 603.44

D. YOUR FINAL TOTAL SUPPORT RATE from A, B, or C above 603.44

75th Percentile is 607.44
95th Percentile is 649.00

Table 1
Inflation Multipliers

Base Number	General Services Multiplier	Contract Administration Multiplier
150	1.4200	1.4200
152	1.4100	1.4100
154	1.4000	1.4000
156	1.4000	1.4000
158	1.4000	1.4000
160	1.4000	1.4000
162	1.4000	1.4000
164	1.4000	1.4000
166	1.4000	1.4000
168	1.4000	1.4000
170	1.4000	1.4000
172	1.4000	1.4000
174	1.4000	1.4000
176	1.4000	1.4000
178	1.4000	1.4000
180	1.4000	1.4000
182	1.4000	1.4000
184	1.4000	1.4000
186	1.4000	1.4000
188	1.4000	1.4000
190	1.4000	1.4000
192	1.4000	1.4000
194	1.4000	1.4000
196	1.4000	1.4000
198	1.4000	1.4000
200	1.4000	1.4000
202	1.4000	1.4000
204	1.4000	1.4000
206	1.4000	1.4000
208	1.4000	1.4000
210	1.4000	1.4000
212	1.4000	1.4000
214	1.4000	1.4000
216	1.4000	1.4000
218	1.4000	1.4000
220	1.4000	1.4000
222	1.4000	1.4000
224	1.4000	1.4000
226	1.4000	1.4000
228	1.4000	1.4000
230	1.4000	1.4000
232	1.4000	1.4000
234	1.4000	1.4000
236	1.4000	1.4000
238	1.4000	1.4000
240	1.4000	1.4000
242	1.4000	1.4000
244	1.4000	1.4000
246	1.4000	1.4000
248	1.4000	1.4000
250	1.4000	1.4000
252	1.4000	1.4000
254	1.4000	1.4000
256	1.4000	1.4000
258	1.4000	1.4000
260	1.4000	1.4000
262	1.4000	1.4000
264	1.4000	1.4000
266	1.4000	1.4000
268	1.4000	1.4000
270	1.4000	1.4000
272	1.4000	1.4000
274	1.4000	1.4000
276	1.4000	1.4000
278	1.4000	1.4000
280	1.4000	1.4000
282	1.4000	1.4000
284	1.4000	1.4000
286	1.4000	1.4000
288	1.4000	1.4000
290	1.4000	1.4000
292	1.4000	1.4000
294	1.4000	1.4000
296	1.4000	1.4000

Table 2
Support Rate percentiles by HCA

Year	75th Percentile	95th Percentile	Factor 95th
1	47.44	56.00	1.1811
2	47.44	56.00	1.1811
3	47.44	56.00	1.1811
4	47.44	56.00	1.1811
5	51.70	61.45	1.1885
6	52.64	66.98	1.2275
7	53.64	69.58	1.2975
8	54.70	72.32	1.3221
9	55.82	80.20	1.4363
10	56.40	80.66	1.4301
11	55.00	81.75	1.4864

Table 2 (For 07/01/09 thr Ewr3Dim)
Support Rate percentiles by HCA
Most updated with current figures.

Year	75th Percentile	95th Percentile	Factor 95th
1	14.00	17.10	1.2214
2	15.56	20.07	1.2.41
3	15.56	20.07	1.2.41
4	15.56	20.07	1.2.41
5	16.46	23.75	1.4.05
6	16.46	24.74	1.4.50
7	16.46	24.74	1.4.50
8	17.00	26.10	1.4.90
9	17.00	26.10	1.4.90
10	16.66	27.10	1.6.65
11	16.75	28.32	1.6.85

	Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	110,074	14,391	2,184	126,649	0	126,649	3,987	130,636
2. Food Purchase	0	135,319	0	135,319	0	135,319	45	135,364
3. Housekeeping	68,780	18,110	0	86,890	0	86,890	70	86,960
4. Laundry	38,536	7,380	0	45,916	0	45,916	0	45,916
5. Heat and Other Utilities	0	0	74,147	74,147	0	74,147	232	74,379
6. Maintenance	23,946	3,917	21,402	49,265	0	49,265	2,177	51,442
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	241,336	179,117	97,733	518,186	0	518,186	6,511	524,697
9. Medical Director	0	0	10,500	10,500	0	10,500	0	10,500
10. Nursing & Medical Records	1,121,122	175,404	21,055	1,317,581	0	1,317,581	-5,127	#######
10a. Therapy	0	33	591,285	591,318	0	591,318	0	591,318
11. Activities	39,000	14	3,484	42,498	0	42,498	-7,199	35,299
12. Social Services	25,310	0	0	25,310	0	25,310	0	25,310
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	1,185,432	175,451	626,324	1,987,207	0	1,987,207	-12,326	#######
17. Administrative	0	0	264,700	264,700	0	264,700	-194,424	70,276
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	26,371	26,371	0	26,371	28,224	54,595
20. Fees, Subscriptions & Promotion	0	0	6,922	6,922	0	6,922	75	6,997
21. Clerical & General Office	35,622	2,696	7,091	45,409	0	45,409	46,367	91,776
22. Employee Benefits & Payroll	0	0	196,455	196,455	0	196,455	26,546	223,001
23. Inservice Training & Education	0	0	0	0	0	0	89	89
24. Travel and Seminar	0	0	0	0	0	0	43	43
25. Other Admin. Staff Trans	0	0	10,209	10,209	0	10,209	3,657	13,866
26. Insurance-Prop.Liab.Malpractice	0	0	1,429	1,429	0	1,429	35,517	36,946
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	35,622	2,696	513,177	551,495	0	551,495	-53,906	497,589
29. Total General Administrative	1,462,390	357,264	1,237,234	3,056,888	0	3,056,888	-59,721	#######
30. Depreciation	0	0	2,596	2,596	0	2,596	82,048	84,644
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	4,628	4,628
32. Interest	0	0	0	0	0	0	106,424	106,424
33. Real Estate	0	0	0	0	0	0	38,298	38,298
34. Rent - Facility & Grounds	0	0	255,104	255,104	0	255,104	-255,104	0
35. Rent - Equipment & Vehicles	0	0	38,623	38,623	0	38,623	836	39,459
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	296,323	296,323	0	296,323	-22,870	273,453
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	111,692	0	111,692	0	111,692	0	111,692
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	136,361	136,361	0	136,361	0	136,361
43. Other (specify):*	0	355	96,811	97,166	0	97,166	-97,166	0
44. Total Special Cost Ce	0	112,047	233,172	345,219	0	345,219	-97,166	248,053
45. Grand Total	1,462,390	469,311	1,766,729	3,698,430	0	3,698,430	-179,757	#######

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	161,871	161,871
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	2,153,854	2,153,854
4. Supply Inventory	11,507	11,507
5. Short-Term Investments	0	0
6. Prepaid Insurance	17,333	25,258
7. Other Prepaid Expenses	175,097	175,097
8. Accounts Receivable-Owner/Related Party	0	21,324
9. Other (specify):	1,029	1,029
10. Total current assets	2,520,691	2,549,940
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	60,000
14. Buildings, at Historical Cost	0	2,023,570
15. Leasehold Improvements, Historical Cost	0	227,991
16. Equipment, at Historical Cost	52,220	461,665
17. Accumulated Depreciation (book methods)	-35,791	-1,118,823
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	115,710
20. Accum Amort - Org/Pre-Op Costs	0	-16,971
21. Restricted Funds	0	393,725
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	16,429	2,146,867
25. Total Assets	2,537,120	4,696,807
CURRENT LIABILITIES		
26. Accounts Payable	802,381	807,125
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	92,476	92,476
31. Accrued Taxes Payable	43,968	43,968
32. Accrued Real Estate Taxes	0	39,120
33. Accrued Interest Payable	0	6,351
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	2,715	2,715
37. Other Current Liabilities (specify):	-103,736	-103,736
38. Total Current Liabilities	837,804	888,019
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	2,254,756
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	778,476	299,337
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	778,476	2,554,093
46.Total Liabilities	1,616,280	3,442,112
47.Total Equity	920,840	1,254,695
48.Total Liabilities and Equity	2,537,120	4,696,807

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,030,783
2. Discounts and Allowances for all Levels	-611,393
Subtotal - Inpatient Care	2,419,390
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,037,926
7. Oxygen	2,779
Subtotal - Anciliary Revenue	1,040,705
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	27
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	204,107
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiologyand X-Ray	36,311
21. Other Medical Services	24,528
22. Laundry	0
Subtotal - Other Operating Revenue	264,973
24. Contributions	0
25. Interest and Other Investments Income	941
Subtotal - Non-Operating Revenue	941
27. Other Revenue (specify):	7,199
28. Other Revenue (specify):	5,363
Subtotal - Other Revenue	12,562
30. Total Revenue	3,738,571
31. General Services	528,401
32. Health Care	2,250,256
33. General Administration	622,622
34. Ownership	328,231
35. Special Cost Centers	312,040
35. Provider Participation Fee	132,739
37. Other	0
40. Total Expenses	4,174,289
41. Income Before Income Taxes	-435,718
42. Income Taxes	0
43. Net Income or Loss for the Year	-435,718