FOR BHF USE

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: 0018002

Facility Name: The Tillers Nursing & Rehabilitation Center

Address: 4390 Route 71 (Number) Oswego (City) 60543 (Zip Code)

County: Kendall

Telephone Number: (630) 554 - 1001 **Fax #** (630) 554-1668

HFS ID Number:

Date of Initial License for Current Owners: 08/01/72

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Jeremy M. Brune, CPA **Telephone Number:** (779) 875 - 3979
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/12 to 12/31/12 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) Robert M. Saxon
(Title) Administrator

Paid Preparer
(Signed) (Date)
(Print Name and Title) Jeremy M. Brune, CPA, CEO
(Firm Name & Address) Jeremy Brune & Associates, LLC, 2508 Riverwalk Drive Plainfield, Illinois 60586
(Telephone) (779) 875 - 3979 Fax # (866) 216 - 5355

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	90	Skilled (SNF)	90	32,940	1
2		Skilled Pediatric (SNF/PED)			2
3	16	Intermediate (ICF)	16	5,856	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	106	TOTALS	106	38,796	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	449	9,122	22,693	32,264	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	449	9,122	22,693	32,264	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.16%

D. How many bed-hold days during this year were paid by the Department?
0 (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)
N/A

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

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

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 08/01/72

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

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [ ] If YES, enter number of beds certified 90 and days of care provided 19,442

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	386,100	31,492	12,817	430,409		430,409		430,409			1
2	Food Purchase		263,000		263,000		263,000	(20,923)	242,077			2
3	Housekeeping	256,341	33,558		289,899		289,899		289,899			3
4	Laundry		16,799		16,799		16,799		16,799			4
5	Heat and Other Utilities			103,759	103,759		103,759		103,759			5
6	Maintenance	143,440	67,405	116,012	326,857		326,857		326,857			6
7	Other (specify):*											7
8	**TOTAL General Services**	785,881	412,254	232,588	1,430,723		1,430,723	(20,923)	1,409,800			8
	B. Health Care and Programs											
9	Medical Director			28,800	28,800		28,800		28,800			9
10	Nursing and Medical Records	4,021,395	250,698	68,281	4,340,374		4,340,374		4,340,374			10
10a	Therapy	99,407	8,011		107,418		107,418		107,418			10a
11	Activities	77,351	21,207	1,915	100,473		100,473		100,473			11
12	Social Services	51,414		1,858	53,272		53,272		53,272			12
13	CNA Training											13
14	Program Transportation			22,543	22,543		22,543	(22,543)				14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	4,249,567	279,916	123,397	4,652,880		4,652,880	(22,543)	4,630,337			16
	C. General Administration											
17	Administrative	405,209			405,209		405,209	19,409	424,618			17
18	Directors Fees											18
19	Professional Services			127,050	127,050		127,050	3,056	130,106			19
20	Dues, Fees, Subscriptions & Promotions			62,647	62,647		62,647	(35,036)	27,611			20
21	Clerical & General Office Expenses	311,876	10,641	387,793	710,310		710,310	(250,400)	459,910			21
22	Employee Benefits & Payroll Taxes			1,023,939	1,023,939		1,023,939		1,023,939			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,638	6,638		6,638		6,638			24
25	Other Admin. Staff Transportation			10,460	10,460		10,460	(9,995)	465			25
26	Insurance-Prop.Liab.Malpractice			70,647	70,647		70,647		70,647			26
27	Other (specify):*											27
28	**TOTAL General Administration**	717,085	10,641	1,689,174	2,416,900		2,416,900	(272,966)	2,143,934			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	5,752,533	702,811	2,045,159	8,500,503		8,500,503	(316,432)	8,184,071			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

The Tillers Nursing & Rehabilitation Center
Medicaid Cost Report
01/01/12 - 12/31/12

Page 3 Supplemental Schedule - Other Admin. Staff Transportation

Vendor	Purpose	Amount	Allowable
Randy Scott	Maintenance	199	199
Julie Dean	Hotel - Conference	96	96
Dennis Snyder	Maintenance	85	85
Alberto Cambias	Maintenance	50	50
Joyce Latimer	Activities	34	34
Non-Allowable		9,995	-
Total		10,460	465
Non-Allowable - Page 5 Adjustment			9,995

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center #0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			224,355	224,355		224,355	255,491	479,846			30
31	Amortization of Pre-Op. & Org.			627	627		627	19,491	20,118			31
32	Interest			79,428	79,428		79,428	66,042	145,470			32
33	Real Estate Taxes			106,922	106,922		106,922		106,922			33
34	Rent-Facility & Grounds			513,386	513,386		513,386	(513,386)				34
35	Rent-Equipment & Vehicles			295	295		295		295			35
36	Other (specify):*											36
37	**TOTAL Ownership**			925,013	925,013		925,013	(172,362)	752,651			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		954,204	2,396,122	3,350,326		3,350,326	(65,582)	3,284,744			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			173,736	173,736		173,736		173,736			42
43	Other (specify):* **Marketing**	107,064		24,871	131,935		131,935	(131,935)				43
44	**TOTAL Special Cost Centers**	107,064	954,204	2,594,729	3,655,997		3,655,997	(197,517)	3,458,480			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	5,859,597	1,657,015	5,564,901	13,081,513		13,081,513	(686,311)	12,395,202			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	(20,923)	02		4
5	Telephone, TV & Radio in Resident Rooms	(13,275)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	211,695	30		9
10	Interest and Other Investment Income	(14,238)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(750)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(208,903)	21		24
25	Fund Raising, Advertising and Promotional	(19,990)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(7,569)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(14,296)	20		28
29	Other-Attach Schedule See Supplemental	(199,182)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (287,431)		$	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)	(398,880)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (398,880)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (686,311)		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

SEE ACCOUNTANTS' COMPILATION REPORT

The Tillers Nursing & Rehabilitation Center

ID# 0018002

Report Period Beginning: 01/01/12

Ending: 12/31/12

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MediVan Transportation Revenue	$ (22,543)	14	1
2	Other Miscellaneous Revenue	(1,110)	21	2
3	Collection Fees	(4,680)	21	3
4	Meals and Entertainment	(2,235)	21	4
5	Marketing and Website	(25,050)	21	5
6	Marketing Salaries	(107,064)	43	6
7	Markeing Expenses	(24,871)	43	7
8	Non-Allowable Legal Expense	(1,634)	19	8
9	Non-Allowable Other Staff Admin. Transportation	(9,995)	25	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**	(199,182)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(20,923)	0	0	0	0	0	0	0	0	0	0	(20,923)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(20,923)	0	0	0	0	0	0	0	0	0	0	(20,923)	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	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(22,543)	0	0	0	0	0	0	0	0	0	0	(22,543)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(22,543)	0	0	0	0	0	0	0	0	0	0	(22,543)	16
	C. General Administration													
17	Administrative	0	6,409	13,000	0	0	0	0	0	0	0	0	19,409	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,634)	4,690	0	0	0	0	0	0	0	0	0	3,056	19
20	Fees, Subscriptions & Promotions	(35,036)	0	0	0	0	0	0	0	0	0	0	(35,036)	20
21	Clerical & General Office Expenses	(262,822)	12,422	0	0	0	0	0	0	0	0	0	(250,400)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(9,995)	0	0	0	0	0	0	0	0	0	0	(9,995)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(309,487)	23,521	13,000	0	0	0	0	0	0	0	0	(272,966)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(352,953)	23,521	13,000	0	0	0	0	0	0	0	0	(316,432)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center **#** 0018002 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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	211,695	43,796	0	0	0	0	0	0	0	0	0	255,491	30
31	Amortization of Pre-Op. & Org.	0	19,491	0	0	0	0	0	0	0	0	0	19,491	31
32	Interest	(14,238)	80,313	(33)	0	0	0	0	0	0	0	0	66,042	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(512,286)	0	(1,100)	0	0	0	0	0	0	0	(513,386)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	197,457	(368,686)	(33)	(1,100)	0	0	0	0	0	0	0	(172,362)	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	(65,582)	0	0	0	0	0	0	0	0	(65,582)	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):*	(131,935)	0	0	0	0	0	0	0	0	0	0	(131,935)	43
44	TOTAL Special Cost Centers	(131,935)	0	(65,582)	0	0	0	0	0	0	0	0	(197,517)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(287,431)	(345,165)	(52,615)	(1,100)	0	0	0	0	0	0	0	(686,311)	45

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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
Robert Saxon	33.34%			Tillers Real Estate	Oswego, Illinois	Building Co.
Sally Saxon	22.22%			Legacy Rehab	Oswego, Illinois	Therapy Co.
Karla Stone	22.22%			Legacy Rehab Plus	Oswego, Illinois	Cont. Therapy Co
Kathryn Rivero	22.22%					

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	34	Rental Income	$ 512,286	Tillers Real Estate, LLC	100.00%	$	$ (512,286)	1
2	V	32	Interest Income	17	Tillers Real Estate, LLC	100.00%		(17)	2
3	V	17	Administration		Tillers Real Estate, LLC	100.00%	6,409	6,409	3
4	V	19	Professional Fees		Tillers Real Estate, LLC	100.00%	4,690	4,690	4
5	V	21	Office and Supplies		Tillers Real Estate, LLC	100.00%	508	508	5
6	V	21	Bank Fees		Tillers Real Estate, LLC	100.00%	190	190	6
7	V	21	Replacement Tax		Tillers Real Estate, LLC	100.00%	5,281	5,281	7
8	V	21	Life Insurance		Tillers Real Estate, LLC	100.00%	6,443	6,443	8
9	V	30	Depreciation		Tillers Real Estate, LLC	100.00%	43,796	43,796	9
10	V	31	Amortization		Tillers Real Estate, LLC	100.00%	19,491	19,491	10
11	V	32	Interest		Tillers Real Estate, LLC	100.00%	80,330	80,330	11
12	V								12
13	V								13
14	Total			$ 512,303			$ 167,138	$ * (345,165)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 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)	
15	V	17	Administration	$	Legacy Rehab, LLC	100.00%	$ 13,000	$ 13,000	15
16	V	32	Interest Income	33	Legacy Rehab, LLC	100.00%		(33)	16
17	V	39	Therapy Services	2,278,529	Legacy Rehab, LLC	100.00%	2,212,947	(65,582)	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								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			$ 2,278,562			$ 2,225,947	$ * (52,615)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 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)	
15	V	34	Rent	$ 1,100	Legacy Rehab Plus, LLC	100.00%	$	$ (1,100)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								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			$ 1,100			$ 0	$ * (1,100)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	Robert Saxon	Owner	Administrator	33.34%	0	40	100.00	Salary	$ 198,310	17 - 01	1
2								Mgmt Fee	1,365	17 - 08	2
3											3
4	Brett Saxon	Relative	Asst. Admin	0	0	40	100.00	Salary	125,177	17 - 01	4
5								Mgmt Fee	5,522	17 - 08	5
6								Mgmt Fee	13,000	17 - 08	6
7											7
8	Brooke Saxon - Spencer	Relative	Administration	0	0	40	100.00	Salary	81,722	17 - 01	8
9								Mgmt Fee	2,522	17 - 08	9
10											10
11											11
12											12
13								TOTAL	$ 427,618		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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Tillers Real Estate, LLC
Street Address: 4390 Route 71
City / State / Zip Code: Oswego, Illinois 60543
Phone Number: (630) 554 - 1001
Fax Number: (630) 554 - 1668

	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
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Legacy Rehab, LLC
Street Address: 4390 Route 71
City / State / Zip Code: Oswego, Illinois 60543
Phone Number: (630) 554 - 1001
Fax Number: (630) 554 - 1668

	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
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Legacy Rehab Plus, LLC
Street Address: 4390 Route 71
City / State / Zip Code: Oswego, Illinois 60543
Phone Number: (630) 554 - 1001
Fax Number: (630) 554 - 1668

	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
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Allied First Bank		X	Room Renovations	$9,759.93		$ 1,400,000	$		6.7500	$ 27,463	1
2	Allied First Bank - Tillers RE		X	Therapy Addition	$11,821.26		1,600,000			7.3750	22,513	2
3												3
4	Castle Bank		X	Room Renovations				1,422,555			46,357	4
5	Castle Bank - Tillers RE		X	Therapy Addition	$9,516.06		1,530,000	1,492,656			57,817	5
	Working Capital											
6	Allied First Bank		X	Line of Credit							1,416	6
7	Castle Bank		X	Line of Credit							4,192	7
8												8
9	TOTAL Facility Related				$31,097.25		$ 4,530,000	$ 2,915,211			$ 159,758	9
	B. Non-Facility Related*											
10												10
11	Interest Income		X								(14,238)	11
12	Interest Income - Tillers RE		X								(17)	12
13	Interest Income - Legacy		X								(33)	13
14	TOTAL Non-Facility Related						$	$			$ (14,288)	14
15	TOTALS (line 9+line14)						$ 4,530,000	$ 2,915,211			$ 145,470	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 0 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.)

SEE ACCOUNTANTS' COMPILATION REPORT

** 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 The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2011 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 97,061	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.)		$ 100,484	2
3. Under or (over) accrual (line 2 minus line 1).		$ 3,423	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 103,499	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. **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.		$ 106,922	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2007	73,564	8
	2008	72,117	9
	2009	75,918	10
	2010	94,234	11
	2011	100,484	12

Real Estate Tax Accrual = $100,484 * 1.03% = $103,499

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Tillers Nursing & Rehabilitation Center COUNTY Kendall

FACILITY IDPH LICENSE NUMBER 0018002

CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune, CPA

TELEPHONE (779) 875 - 3979 FAX #: (866) 216 - 5355

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

Enter the tax index number and real estate tax assessed for 2011 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 2011.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03-20-202-004	Nursing Home	$ 76,100.48	$ 76,100.48
2.	03-17-456-002	Nursing Home	$ 18,893.80	$ 18,893.80
3.	03-14-456-001	Nursing Home	$ 5,489.84	$ 5,489.84
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 100,484.12	$ 100,484.12

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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 The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 39,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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 [X] (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? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility			$ 71,276	1
2	Tillers Real Estate			97,930	2
3	TOTALS			$ 169,206	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	106		1972	1972	$ 1,157,892	$	35	$	$	$ 1,157,892	4
5			1981	1981	134,813		20			134,813	5
6			1985	1985	177,791		20			177,791	6
7			1986	1986	613,142		20			613,142	7
8			1987	1987	22,646		20			22,646	8
	Improvement Type**										
9	Various			1981	4,707		20			4,707	9
10	Various			1982	19,113		20			19,113	10
11	Various			1983	6,133		20			6,133	11
12	Various			1984	5,223		20			5,223	12
13	Various			1985	21,935		20			21,935	13
14	Various			1986	87,912		20			87,912	14
15	Various			1987	11,128		20			11,128	15
16	Various			1988	8,744		20			8,744	16
17	Various			1989	17,312		20			17,312	17
18	Various			1990	113,441		20			113,441	18
19	Various			1991	34,778		20			34,778	19
20	Various			1992	11,969		20	598	598	11,969	20
21	Various			1993	14,346		20	717	717	13,623	21
22	Various			1995	32,441		20	1,622	1,622	27,574	22
23	Various			1996	21,503		20	1,075	1,075	17,200	23
24	Various			1997	3,235		20	162	162	2,430	24
25	Various			1998	69,777		20	3,489	3,489	48,846	25
26	Various			1999	158,719		20	7,936	7,936	103,168	26
27	Various			2000	67,355		20	3,368	3,368	40,416	27
28	Various			2001	45,387		20	2,269	2,269	24,959	28
29	Various			2002	56,267		20	2,813	2,813	28,130	29
30	Various			2003	34,778		20	1,739	1,739	15,651	30
31	Various			2004	147,448		20	7,372	7,372	58,976	31
32	Various			2005	182,814		20	9,141	9,141	63,987	32
33	Various			2006	168,259		20	8,413	8,413	50,478	33
34	Various			2007	171,836		20	8,592	8,592	42,960	34
35	Various			2008	1,538,151		20	76,908	76,908	307,632	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	Therapy Gym Construction Addition - Final Costs	2009	$ 42,856	$	20	$ 2,143	$ 2,143	$ 8,572	37
38	Annunciator Panel Rewire	2009	4,500		20	225	225	900	38
39	Annunciator Panel	2009	2,036		20	102	102	408	39
40	Entry Sign Design	2009	1,980		20	99	99	396	40
41	500 Wing - Architect / Construction / Permits	2009	156,982		20	7,849	7,849	31,396	41
42	Resident Room Renewal - Flooring / Electrical / Wiring / Etc	2009	1,325,144		20	66,257	66,257	265,028	42
43	Qmark 7.5 KW Heater	2009	1,800		20	90	90	360	43
44	Smoke Detectors	2009	500		20	25	25	100	44
45	Smoke Detectors	2009	500		20	25	25	100	45
46	Parking Lot	2010	108,737		20	5,437	5,437	16,311	46
47	Roofing	2010	36,120		20	1,806	1,806	5,418	47
48	Resident Room Renewal - Flooring / Electrical / Wiring / Etc	2010	88,440		20	4,422	4,422	13,266	48
49	Electric Install	2010	2,900		20	145	145	435	49
50	Door Frame, Door, and Hinges	2010	2,235		20	112	112	336	50
51	Therapy Gym Gutters	2010	1,140		20	57	57	171	51
52	Signs	2011	3,830		20	192	192	384	52
53	Air Conditioner	2011	21,050		20	1,052	1,052	2,104	53
54	Parking Lot Asphalt	2011	40,814		20	2,041	2,041	4,082	54
55	Dishwasher Construction	2011	17,239		20	862	862	1,724	55
56	Light Pole	2011	7,447		20	372	372	744	56
57	Tim Greye Builders - Offices / Front Lounge - Walls, Drywall, Tri	2012	5,197		20	260	260	260	57
58	Alarm Detection Systems - Fire Alarm Permit Change	2012	63		20	3	3	3	58
59	Anderson Plumbing - Grease Removal System - 50% Down Payme	2012	31,631		20	1,582	1,582	1,582	59
60	Home Depot - Windows and Screens - Break Room	2012	1,190		20	60	60	60	60
61	Village of Oswego - Permit - Grease Removal System	2012	838		20	42	42	42	61
62	Anderson Plumbing - Grease Removal System	2012	4,306		20	215	215	215	62
63	Anderson Plumbing - Grease Removal System - Remainder	2012	36,146		20	1,807	1,807	1,807	63
64	Beery Heating and Cooling - Electrical	2012	6,645		20	332	332	332	64
65	Village of Oswego - Permit - Grease Removal System	2012	16		20	1	1	1	65
66	The Electric Company - Electrical Work - Hydraulic Lift on Dump	2012	2,845		20	142	142	142	66
67	Painting Spaces - Staff Bathrooms - Drywall, Patch, and Paint	2012	803		20	40	40	40	67
68	Anderson Plumbing - Staff Bathrooms - Install Drains, Sinks, Fau	2012	1,386		20	69	69	69	68
69	The Electric Company - Staff Bathrooms - Install Lights	2012	780		20	39	39	39	69
70	TOTAL (lines 4 thru 69)		$ 7,119,089	$		$ 234,119	$ 234,119	$ 3,651,536	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 7,119,089	$		$ 234,119	$ 234,119	$ 3,651,536	1
2	Home Depot - Staff Bathrooms - Tile, Grout, Cabinents, Facuts	2012	1,857		20	93	93	93	2
3	Beery Heating and Cooling - AC Units - RTU 2 & 4 Repalcement	2012	8,200		20	410	410	410	3
4	Medline Industries - AC Units - RTU 2 & 4 Repalcement	2012	4,100		20	205	205	205	4
5	Beery Heating and Cooling - AC Units - RTU 2 & 4 Repalcement	2012	4,100		20	205	205	205	5
6	Olsson Roofing - Roofing / Flashing	2012	400		20	20	20	20	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	Depreciation - Tillers Nursing and Rehabilitaton Center, Inc.			224,355			(224,355)		20
21	Depreciation - Tillers Real Estate, LLC			43,796			(43,796)		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	TOTAL (lines 1 thru 33)		$ 7,137,746	$ 268,151		$ 235,052	$ (33,099)	$ 3,652,469	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	$ 2,368,612	$	$ 236,861	$ 236,861	10	$ 2,205,079	71
72	Current Year Purchases	79,328		7,933	7,933	10	7,933	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 2,447,940	$	$ 244,794	$ 244,794		$ 2,213,012	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	Dodge Van	1989	$ 18,762	$	$	$	5	$ 18,762	76
77	Facility	Dodge Truck	1998	20,000				5	20,000	77
78	Facility	Chevy Silverado	2006	22,500				5	22,500	78
79										79
80	TOTALS			$ 61,262	$	$	$		$ 61,262	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)	$ 9,816,154	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 268,151	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 479,846	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 211,695	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 5,926,743	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					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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. [X] 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.	/2013	$
13.	/2014	$
14.	/2015	$

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

15. Is Movable equipment rental included in building rental? [X] YES [ ] NO
16. Rental Amount for movable equipment: $ 295 Description: Maintenance
    (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					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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	39 - 03	hrs	$		$ 898,872	$		$ 898,872	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			169,227			169,227	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			1,210,430			1,210,430	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				872,523		872,523	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					81,681		81,681	12
13	Other (specify): See Supplemental	39 - 03				117,593			117,593	13
14	TOTAL			$		$ 2,396,122	$ 954,204		$ 3,350,326	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.

SEE ACCOUNTANTS' COMPILATION REPORT

The Tillers Nursing & Rehabilitation Center
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Page 16 Supplemental Schedule

Description	Supplies	Other
Medical Supplies	74,687	
Wound Vac Supplies	6,994	
Laborotory		24,863
Radiology		56,891
Support Services		23,471
Ambulance		12,368
Total	81,681	117,593

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/12 (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	$	$ 79,311	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,007,329	3,007,329	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	29,750	29,750	5
6	Prepaid Insurance	157,423	157,423	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	113,523	136,119	8
9	Other(specify): See Supplemental	99,133	99,133	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,407,158	$ 3,509,065	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	71,275	169,205	13
14	Buildings, at Historical Cost	1,020,122	1,989,473	14
15	Leasehold Improvements, at Historical Cost	3,106,811	4,651,014	15
16	Equipment, at Historical Cost	2,593,873	2,660,790	16
17	Accumulated Depreciation (book methods)	(4,547,173)	(5,769,996)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental	3,333	6,699	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,248,241	$ 3,707,185	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,655,399	$ 7,216,250	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,225,364	$ 1,232,479	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	456,452	456,452	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	103,499	103,499	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,785,315	$ 1,792,430	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,422,555	2,915,211	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,422,555	$ 2,915,211	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,207,870	$ 4,707,641	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,447,529	$ 2,508,609	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,655,399	$ 7,216,250	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Life Insurance Cash Surrendar Value	99,133	99,133
Total	99,133	99,133
Line 23 - Other Long Term Assets		
Loan Fees (Net of Amortization)	3,333	3,333
Loan Fees (Net of Amortization)		3,366
Total	3,333	6,699
Line 36 - Other Current Liabilities		
Total	-	-
Line 43 - Other Long Term Liabilities		
Total	-	-

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,316,946	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,316,946	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	364,022	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	(233,439)	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)**	$ 130,583	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)**	$ 2,447,529	24	*

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	$ 13,195,418	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 13,195,418	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	58,175	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 58,175	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	4,351	13
14	Non-Patient Meals	20,923	14
15	Telephone, Television and Radio	13,275	15
16	Rental of Facility Space	1,320	16
17	Sale of Drugs	8,745	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,649	19
20	Radiology and X-Ray		20
21	Other Medical Services	81,519	21
22	Laundry	13,417	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 150,199	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	14,238	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 14,238	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	27,505	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 27,505	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 13,445,535	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,430,723	31
32	Health Care	4,652,880	32
33	General Administration	2,416,900	33
	B. Capital Expense		
34	Ownership	925,013	34
	C. Ancillary Expense		
35	Special Cost Centers	3,482,261	35
36	Provider Participation Fee	173,736	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 13,081,513	40
41	**Income before Income Taxes (line 30 minus line 40)****	364,022	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 364,022	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 52,730	44
45	Private Pay - Net Inpatient Revenue	2,321,187	45
46	Medicare - Net Inpatient Revenue	9,540,538	46
47	Other-(specify) Insurance - Net Patient Revenue	1,280,963	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 13,195,418	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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Page 19 Supplemental Schedule

Description	Total	Adjustment
Line 28 - Other Revenue		
Transportation Revenue	26,395	Adj - Pg. 5
Other Income	1,110	Adj - Pg. 5
Total	27,505	

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,999	2,285	$ 85,552	$ 37.44	1
2	Assistant Director of Nursing	2,400	2,400	112,645	46.94	2
3	Registered Nurses	59,802	63,498	1,973,102	31.07	3
4	Licensed Practical Nurses	13,029	14,090	394,265	27.98	4
5	CNAs & Orderlies	95,883	103,223	1,390,533	13.47	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,915	4,343	99,407	22.89	8
9	Activity Director	720	720	34,487	47.90	9
10	Activity Assistants	3,748	4,101	42,864	10.45	10
11	Social Service Workers	2,730	2,782	51,414	18.48	11
12	Dietician					12
13	Food Service Supervisor	480	480	8,410	17.52	13
14	Head Cook					14
15	Cook Helpers/Assistants	36,135	37,848	377,690	9.98	15
16	Dishwashers					16
17	Maintenance Workers	7,811	8,261	143,440	17.36	17
18	Housekeepers	20,594	22,342	256,341	11.47	18
19	Laundry					19
20	Administrator	2,000	2,080	198,310	95.34	20
21	Assistant Administrator	2,000	2,080	125,177	60.18	21
22	Other Administrative	1,664	1,731	81,722	47.21	22
23	Office Manager					23
24	Clerical	16,096	16,577	311,876	18.81	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	4,051	4,257	65,298	15.34	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	2,640	2,640	107,064	40.55	33
34	TOTAL (lines 1 - 33)	277,697	295,738	$ 5,859,597 *	$ 19.81	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 12,817	01 - 03	35
36	Medical Director		28,800	09 - 03	36
37	Medical Records Consultant		2,372	10 - 03	37
38	Nurse Consultant		38,118	10 - 03	38
39	Pharmacist Consultant		4,042	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		1,915	11 - 03	44
45	Social Service Consultant		1,858	12 - 03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 89,922		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 10,404	10 - 03	50
51	Licensed Practical Nurses		4,080	10 - 03	51
52	Certified Nurse Assistants/Aides		9,265	10 - 03	52
53	TOTAL (lines 50 - 52)		$ 23,749		53

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Robert Saxon	Administrator	33.34	$ 198,310
Brett Saxon	Asst. Admin.	0	125,177
Brooke Saxon - Spencer	Administration	0	81,722
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 405,209

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
DB Solutions	Computer Consultants	$ 20,320
EDE Technology	Computer Consultants	7,089
Jeremy Brune & Associates	Accounting	16,744
FR&R Healthcare Consulting	Consulting	1,295
IVANS	Data Processing	2,201
Culture Index, Inc.	HR Consulting	15,600
Paylocity	Data Processing	18,657
Duane Morris, LLP	Legal	38,333
Wessels Sherman	Legal	2,105
Thompson Coburn, LLP	Legal	534
White & Ekker, P.C.	Legal	3,972
Law Offices of James	Legal	200
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 127,050

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 106,535
Unemployment Compensation Insurance	106,376
FICA Taxes	425,766
Employee Health Insurance	340,765
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Physicals	6,520
Vision Insurance	93
Dental Insurance	6,502
Life and Disability Insurance	1,205
Pension	24,295
Employee Recognition	1,840
Other Benefits	4,042
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,023,939

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	6,654
Health Care Worker Background Check	7,950
(Indicate # of checks performed)	
Patient Background Checks	
Association Dues	10,091
Subscriptions and Licenses	926
Advertising and Promotions	34,286
Less: Public Relations Expense	( )
Non-allowable advertising	(19,990)
Yellow page advertising	(14,296)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 27,611

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	6,638
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,638

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Page 21 Supplemental Schedule - Legal

Vendor	Invoice Date	Amount	Allowable
Duane Morris, LLP	01/31/12	1,607	1,607
Wessels Sherman	01/31/12	75	
Law Office of James	02/29/12	200	
Duane Morris, LLP	02/29/12	60	60
Wessels Sherman	02/29/12	375	300
Thompson Coburn, LLP	03/31/12	221	
White & Ekker, P.C.	03/31/12	440	440
Wessels Sherman	03/31/12	980	905
Duane Morris, LLP	04/30/12	2,705	2,705
Duane Morris, LLP	04/30/12	60	60
Wessels Sherman	04/30/12	75	
White & Ekker, P.C.	05/31/12	5,440	5,440
Duane Morris, LLP	05/31/12	1,131	1,131
Wessels Sherman	05/31/12	75	
Duane Morris, LLP	05/31/12	7,328	7,328
Duane Morris, LLP	06/30/12	3,802	3,802
Wessels Sherman	06/30/12	75	
Thompson Coburn, LLP	06/30/12	205	
White & Ekker, P.C.	06/30/12	1,012	1,012
Wessels Sherman	07/31/12	75	
Duane Morris, LLP	07/31/12	2,499	2,499
Duane Morris, LLP	07/31/12	449	449
White & Ekker, P.C.	07/31/12	2,806	2,806
Wessels Sherman	08/31/12	75	
Duane Morris, LLP	08/31/12	1,704	1,704
White & Ekker, P.C.	08/31/12	420	420
Duane Morris, LLP	08/31/12	1,470	1,470
Wessels Sherman	09/30/12	75	
Duane Morris, LLP	09/30/12	1,516	1,516
Duane Morris, LLP	09/30/12	238	238
Cash Receipt	10/31/12	(7,168)	(7,168)
White & Ekker, P.C.	10/31/12	760	760
Wessels Sherman	10/31/12	75	
Duane Morris, LLP	10/31/12	595	595
Duane Morris, LLP	11/30/12	1,783	1,783
Wessels Sherman	11/30/12	75	
Thompson Coburn, LLP	12/31/12	108	
Duane Morris, LLP	12/31/12	9,783	9,783
Wessels Sherman	12/31/12	75	
Duane Morris, LLP	12/31/12	1,607	1,607
White & Ekker, P.C.	12/31/12	263	263
Total		45,144	43,510
Non-Allowable - Page 5 Adjustment			1,634

The Tillers Nursing & Rehabilitation Center
Medicaid Cost Report
01/01/12 - 12/31/12

Page 21 Supplemental Schedule - Seminar

Vendor	Invoice Date	Amount	Allowable
Wessels Sherman	03/28/12	100	100
Safe Food Handlers	03/31/12	170	170
Wessels Sherman	03/31/12	199	199
Comprehensive Group	04/30/12	150	150
HC Pro	05/31/12	124	124
Health Services Consultant	05/31/12	63	63
Health Services Consultant	05/31/12	63	63
Brooke Saxon-Spencer	06/30/12	466	466
ANFP	07/31/12	215	215
UND	07/31/12	525	525
HC Pro	07/31/12	390	390
PASS	07/31/12	180	180
Comprehensive Group	07/31/12	59	59
IAPA	08/31/12	150	150
UND	09/30/12	529	529
Wessels Sherman - How To Save Disabled Emp.	10/31/12	75	75
Corridar	11/30/12	139	139
Cheryl Middleton	12/31/12	450	450
Upstairs Solutions	Monthly	2,592	2,592
		6,638	6,638

Page 5 Adjustments -

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Tillers Nursing & Rehabilitation Center # 0018002 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 - $5,851**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **31,629** Line **10 - 02**

(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. $ **173,736**
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.

SEE ACCOUNTANTS' COMPILATION REPORT

(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. $ **20,923**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **Ln 14**
d. Have vehicle usage logs been maintained? **No**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**
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? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees