FOR BHF USE

LL1

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.

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

I. IDPH License ID Number: 0053173

Facility Name: Bement Health Care Center

Address: 601 North Morgan (Number) Bement (City) 61813 (Zip Code)

County: Piatt

Telephone Number: (217) 678-2191 **Fax #** (217) 678-7521

HFS ID Number:

Date of Initial License for Current Owners: 02/02/96

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		

In the event there are further questions about this report, please contact:
Name: Mike Kocher **Telephone Number:** (309)689-5850
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 1/1/14 to 12/31/14 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 # ( )

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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	60	Skilled (SNF)	60	21,900	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	60	TOTALS	60	21,900	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	6,877	4,101	651	11,629	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	6,877	4,101	651	11,629	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 53.10%

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 2/2/1996

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2/2/1996 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 60 and days of care provided 562

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: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	115,327	5,560		120,887		120,887	3,931	124,818			1
2	Food Purchase		79,213		79,213		79,213	(3,074)	76,139			2
3	Housekeeping	56,270	18,786		75,056		75,056	24	75,080			3
4	Laundry	22,670	9,006		31,676		31,676		31,676			4
5	Heat and Other Utilities			67,837	67,837		67,837	148	67,985			5
6	Maintenance	28,971	13,447	19,575	61,993		61,993	1,478	63,471			6
7	Other (specify):* Home Off. Ben. All.											7
8	TOTAL General Services	223,238	126,012	87,412	436,662		436,662	2,507	439,169			8
	B. Health Care and Programs											
9	Medical Director			9,000	9,000		9,000	14	9,014			9
10	Nursing and Medical Records	648,639	61,392	24,014	734,045		734,045	11	734,056			10
10a	Therapy		64	117,304	117,368		117,368		117,368			10a
11	Activities	24,191	168	224	24,583		24,583	(1,457)	23,126			11
12	Social Services	27,917	76		27,993		27,993		27,993			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Off. Ben. All.											15
16	TOTAL Health Care and Programs	700,747	61,700	150,542	912,989		912,989	(1,432)	911,557			16
	C. General Administration											
17	Administrative			98,000	98,000		98,000	(25,735)	72,265			17
18	Directors Fees											18
19	Professional Services			23,278	23,278		23,278	4,811	28,089			19
20	Dues, Fees, Subscriptions & Promotions			7,851	7,851		7,851	109	7,960			20
21	Clerical & General Office Expenses	24,515	2,722	16,120	43,357		43,357	43,527	86,884			21
22	Employee Benefits & Payroll Taxes			144,115	144,115		144,115	9,275	153,390			22
23	Inservice Training & Education			495	495		495	18	513			23
24	Travel and Seminar							15	15			24
25	Other Admin. Staff Transportation			6,912	6,912		6,912	2,387	9,299			25
26	Insurance-Prop.Liab.Malpractice			20,915	20,915		20,915	345	21,260			26
27	Other (specify):* Home Off. Ben. All.											27
28	TOTAL General Administration	24,515	2,722	317,686	344,923		344,923	34,752	379,675			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	948,500	190,434	555,640	1,694,574		1,694,574	35,827	1,730,401			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 Bement Health Care Center #0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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			34,254	34,254		34,254	10,404	44,658			30
31	Amortization of Pre-Op. & Org.							762	762			31
32	Interest			71,316	71,316		71,316	4,076	75,392			32
33	Real Estate Taxes			26,194	26,194		26,194	137	26,331			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			29,481	29,481		29,481	582	30,063			35
36	Other (specify):*											36
37	**TOTAL Ownership**			161,245	161,245		161,245	15,961	177,206			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		10,918		10,918		10,918		10,918			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			105,621	105,621		105,621		105,621			42
43	Other (specify):*		787	63,290	64,077		64,077	(64,077)				43
44	**TOTAL Special Cost Centers**		11,705	168,911	180,616		180,616	(64,077)	116,539			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	948,500	202,139	885,796	2,036,435		2,036,435	(12,289)	2,024,146			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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,120)	2		4
5	Telephone, TV & Radio in Resident Rooms	(879)	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	8,723	30		9
10	Interest and Other Investment Income	(879)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(209)	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	(11,854)	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	(48,000)	43		24
25	Fund Raising, Advertising and Promotional	(1,586)	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	(3,099)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (60,903)		$	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)	48,614	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 48,614		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (12,289)		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.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Bement Health Care Center

ID# 0053173

Report Period Beginning: 1/1/14

Ending: 12/31/14

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (889)	43	1
2	X-Rays-Part A	(692)	43	2
3	Offset Transportation Revenue	(1,457)	21	3
4	Disallowed Special Events	32	43	4
5	Offset Miscellaneous Office Supplies Revenue	(93)	43	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(3,099)		49

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	$	Petersen Health Care, Inc.	100.00%	$ 1,712	$ 1,712	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	41	41	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	9	9	3
4	V	5	Utilities		Petersen Health Care, Inc.	100.00%	116	116	4
5	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	650	650	5
6	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		6
7	V	9	Medical Director		Petersen Health Care, Inc.	100.00%	14	14	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	0		8
9	V	10A	Therapy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17	Administrative		Petersen Health Care, Inc.	100.00%	0		11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	1,476	1,476	12
13	V								13
14	Total			$			$ 4,018	$ * 4,018	14

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	20	Dues, Fees, Subs & Promotions	$	Petersen Health Care, Inc.	100.00%	$ 82	$ 82	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	19,272	19,272	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	876	876	17
18	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	10	10	18
19	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	6	6	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	1,559	1,559	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	275	275	21
22	V	27	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		22
23	V	30	Depreciation		Petersen Health Care, Inc.	100.00%	1,574	1,574	23
24	V	32	Interest		Petersen Health Care, Inc.	100.00%	1,001	1,001	24
25	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	77	77	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	396	396	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			$			$ 25,128	$ * 25,128	39

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	1	Dietary	$	Petersen Health Quality, LLC	100.00%	$ 0	$	15
16	V	2	Food		Petersen Health Quality, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Quality, LLC	100.00%	0		17
18	V	5	Utilities		Petersen Health Quality, LLC	100.00%	0		18
19	V	6	Maintenance		Petersen Health Quality, LLC	100.00%	0		19
20	V	7	Mgmt. Allocation of Benefits		Petersen Health Quality, LLC	100.00%	0		20
21	V	9	Medical Director		Petersen Health Quality, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Quality, LLC	100.00%	0		22
23	V	10A	Therapy		Petersen Health Quality, LLC	100.00%	0		23
24	V	15	Mgmt. Allocation of Benefits		Petersen Health Quality, LLC	100.00%	0		24
25	V	17	Administrative		Petersen Health Quality, LLC	100.00%	0		25
26	V	19	Professional Services		Petersen Health Quality, LLC	100.00%	0		26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Quality, LLC	100.00%	0		27
28	V	21	Clerical and General Office		Petersen Health Quality, LLC	100.00%	0		28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Quality, LLC	100.00%	0		29
30	V	23	Inservice Training & Education		Petersen Health Quality, LLC	100.00%	0		30
31	V	24	Travel and Seminar		Petersen Health Quality, LLC	100.00%	0		31
32	V	25	Other Admin. Staff Transport.		Petersen Health Quality, LLC	100.00%	0		32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Quality, LLC	100.00%	0		33
34	V	27	Mgmt. Allocation of Benefits		Petersen Health Quality, LLC	100.00%	0		34
35	V	30	Depreciation		Petersen Health Quality, LLC	100.00%	0		35
36	V	31	Amortization of Pre-Op. & Org.		Petersen Health Quality, LLC	100.00%	762	762	36
37	V	32	Interest		Petersen Health Quality, LLC	100.00%	3,812	3,812	37
38	V	33	Real Estate Taxes		Petersen Health Quality, LLC	100.00%	0		38
39	Total			$			$ 4,574	$ * 4,574	39

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	1	Dietary	$	Petersen Health Care Management, Inc.	100.00%	$ 2,219	$ 2,219	15
16	V	2	Food		Petersen Health Care Management, Inc.	100.00%	5	5	16
17	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	15	15	17
18	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	32	32	18
19	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	828	828	19
20	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		20
21	V	9	Medical Director		Petersen Health Care Management, Inc.	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	11	11	22
23	V	10A	Therapy		Petersen Health Care Management, Inc.	100.00%	0		23
24	V	15	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		24
25	V	17	Administrative	98,000	Petersen Health Care Management, Inc.	100.00%	72,265	(25,735)	25
26	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	3,335	3,335	26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	27	27	27
28	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	24,348	24,348	28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	8,399	8,399	29
30	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	8	8	30
31	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	9	9	31
32	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	828	828	32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	70	70	33
34	V	27	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		34
35	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	107	107	35
36	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	142	142	36
37	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	60	60	37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	186	186	38
39	Total			$ 98,000			$ 112,894	$ * 14,894	39

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care Y	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care Y	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 Y	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care I	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach. MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankfo	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	20
21			Flora Gardens Care Center	Flora	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	21
22			Flora Health Care Center	Flora	Petersen Health and W	Peoria	Mgmt/Bookkeeping	22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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			Orchard View Rehab & Health Care Center	Princeton				7
8			Palm Terrace of Mattoon	Mattoon				8
9			Piper City Rehab & Living Center	Piper City				9
10			Pleasant View Rehab & Health Care Center	Morrison				10
11			Polo Rehabilitation & Health Care Center	Polo				11
12			Prairie City Rehab & Health Care Center	Prairie City				12
13			Robings Manor Nursing Home	Brighton				13
14			Rochelle Gardens	Rochelle				14
15			Rochelle Rehab & Health Care Center	Rochelle				15
16			Rock Falls Rehab & Health Care Center	Rock Falls				16
17			Arrow Wood Independent Living	Rock Falls				17
18			Roseville Rehab and Health Care Center	Roseville				18
19			Rosiclare Rehab & Health Care Center	Rosiclare				19
20			Royal Oaks Care Center	Kewanee				20
21			Sandwich Rehab & Health Care Center	Sandwich				21
22			Iron Wood Independent Living	Sandwich				22
23			Shawnee Rose Care Center	Harrisburg				23
24			Shelbyville Rehab & Health Care Center	Shelbyville				24
25			South Elgin Rehab & Health Care Center	South Elgin				25
26			Sugar Creek Care Center	Watseka				26
27			Sullivan Health Care Center	Sullivan				27
28			Sunset Manor Nursing Home	Canton				28
29			Swansea Rehab & Health Care	Swansea				29
30			Timbercreek Rehab & Health Center	Pekin				30

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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			Toulon Health Care Center	Toulon				1
2			Tuscola Health Care Center	Tuscola				2
3			Twin Lakes Rehab & Health Care Center	Paris				3
4			Vandalia Rehab & Health Care Center	Vandalia				4
5			Watseka Health Care Center	Watseka				5
6			Westside Rehab & Care Center	West Frankfort				6
7			Whispering Oaks	Rosiclare				7
8			White Oak Rehab & Health Care Center	Mt. Vernon				8
9			Willow Rose Rehab & Health Care Center	Jerseyville				9
10			Sheldon Health Care Center	Sheldon				10
11			Tuscola Health Care Center	Tuscola				11
12			Effingham Health Care Center	Effingham				12
13			Collinsville Health Care Center	Collinsville				13
14			Ozark Rehab & Health Care Center	Osage Beach, MO				14
15			South Shore Health Care, LLC	Gary, IN				15
16			Cedargate Skilled Nursing Facility	Poplar Bluff, MO				16
17			Tarkio Rehab & Health Care Center	Tarkio, MO				17
18			Shangri-la Rehab & Living Center	Blue Springs, MO				18
19			Prairie Rose Care Center	Pana				19
20			Illini Heritage Rehab & Health Center	Champaign				20
21			Courtyard Estates of Kewanee	Kewanee				21
22			Courtyard Estates of Bradford	Bradford				22
23			Courtyard Estates of Galva	Galva				23
24			Courtyard Estates of Walcott	Walcott				24
25			Courtyard Village of Kewanee	Kewanee				25
26			Lakewood Village	Charleston				26
27			Courtyard Estates of Monmouth	Monmouth				27
28			Riverview Estates	Havana				28
29			Simple Blessings	Casey				29
30			Courtyard Estates of Bushnell	Bushnell				30

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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			Courtyard Estates of Canton	Canton				1
2			Legacy Estates of Monmouth	Monmouth				2
3			Courtyard Estates of Sullivan	Sullivan				3
4			Courtyard Estates of Peoria	Peoria				4
5			Cornerstone Health and Rehabilitation	Peoria				5
6			Rock River Gardens	Peoria				6
7			Sauk Valley Senior Living & Rehabilitation	Peoria				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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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											3
4											4
5											5
6	N/A										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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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, 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	1,572,338	77	$ 231,473	$ 220,289	11,629	$ 1,712	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	11,629	41	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	11,629	9	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	11,629	116	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	11,629	650	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	11,629	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	11,629	14	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	11,629	0	8
9	10A	Therapy	Resident Days	1,572,338	77	0	0	11,629	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	11,629	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	11,629	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	11,629	1,476	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	11,629	82	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	11,629	19,272	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,572,338	77	118,476	0	11,629	876	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	11,629	10	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	11,629	6	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	11,629	1,559	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	11,629	275	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	11,629	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	11,629	1,574	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	11,629	1,001	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	11,629	77	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	11,629	396	24
25	TOTALS					$ 3,940,617	$ 2,699,523		$ 29,146	25

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Quality, LLC
Street Address: 830 W. Trailcreek Drive
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 691-8113
Fax Number: (309) 691-8622

	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	28,734	6	$	$	11,629	$	1
2	2	Food	Resident Days	28,734	6			11,629		2
3	3	Housekeeping	Resident Days	28,734	6			11,629		3
4	5	Utilities	Resident Days	28,734	6			11,629		4
5	6	Maintenance	Resident Days	28,734	6			11,629		5
6	7	Mgmt. Allocation of Benefits	Resident Days	28,734	6			11,629		6
7	9	Medical Director	Resident Days	28,734	6			11,629		7
8	10	Nursing and Medical Records	Resident Days	28,734	6			11,629		8
9	10A	Therapy	Resident Days	28,734	6			11,629		9
10	15	Mgmt. Allocation of Benefits	Resident Days	28,734	6			11,629		10
11	17	Administrative	Resident Days	28,734	6			11,629		11
12	19	Professional Services	Resident Days	28,734	6			11,629		12
13	20	Dues, Fees, Subs & Promotions	Resident Days	28,734	6			11,629		13
14	21	Clerical and General Office	Resident Days	28,734	6			11,629		14
15	22	Employee Benefits and Payroll Ta	Resident Days	28,734	6			11,629		15
16	23	Inservice Training & Education	Resident Days	28,734	6			11,629		16
17	24	Travel and Seminar	Resident Days	28,734	6			11,629		17
18	25	Other Admin. Staff Transport.	Resident Days	28,734	6			11,629		18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	28,734	6			11,629		19
20	27	Mgmt. Allocation of Benefits	Resident Days	28,734	6			11,629		20
21	30	Depreciation	Resident Days	28,734	6			11,629		21
22	31	Amortization of Pre-Op. & Org.	Resident Days	28,734	6	7,963		11,629	762	22
23	32	Interest	Resident Days	28,734	6	39,818		11,629	3,812	23
24	33	Real Estate Taxes	Resident Days	28,734	6			11,629		24
25	TOTALS					$ 47,781	$		$ 4,574	25

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	1,572,338	77	$ 299,961	$ 294,997	11,629	$ 2,219	1
2	2	Food	Resident Days	1,572,338	77	675		11,629	5	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	11,629	15	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		11,629	32	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	11,629	828	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			11,629		6
7	9	Medical Director	Resident Days	1,572,338	77			11,629		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		11,629	11	8
9	10A	Therapy	Resident Days	1,572,338	77			11,629		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			11,629		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	11,629	72,265	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		11,629	3,335	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		11,629	27	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	11,629	24,348	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,572,338	77	1,135,672		11,629	8,399	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		11,629	8	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		11,629	9	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		11,629	828	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		11,629	70	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			11,629		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		11,629	107	21
22	32	Interest	Resident Days	1,572,338	77	19,133		11,629	142	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		11,629	60	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		11,629	186	24
25	TOTALS					$ 10,069,824	$ 8,113,127		$ 112,894	25

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	Bank of America		X	Mortgage	Varies	1/17/07	$ 3,000,000	$ 1,526,293	12/31/14	Varies	$ 71,316	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 3,000,000	$ 1,526,293			$ 71,316	9
	B. Non-Facility Related*											
10								Interest Income Offset			(879)	10
11								Home Office Allocation-PHC			1,001	11
12								Home Office Allocation-PHQ			3,812	12
13								Home Office Allocation-PHCM			142	13
14	TOTAL Non-Facility Related						$	$			$ 4,076	14
15	TOTALS (line 9+line14)						$ 3,000,000	$ 1,526,293			$ 75,392	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ **Line #** _____

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

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 43,332	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.)	2013	$ 34,246	2
3. Under or (over) accrual (line 2 minus line 1).		$ (9,086)	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 35,280	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 137		
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.		$ 26,331	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2009	43,429	8
	2010	43,322	9
	2011	42,703	10
	2012	42,069	11
	2013	34,246	12

Accrual based on prior year tax bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2013	$	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bement Health Care Center COUNTY Piatt

FACILITY IDPH LICENSE NUMBER 0053173

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

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

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	01-00-07-000-609-00	Long-Term Care Facility	$ 34,246.16	$ 34,246.16
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 34,246.16	$ 34,246.16

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 12,000 B. General Construction Type: Exterior Brick Frame Wood 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? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 246,000 2. Number of Years Over Which it is Being Amortized: 20

3. Current Period Amortization: 762 4. Dates Incurred: 2013-2014

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	109,829	1996	$ 33,600	1
2					2
3	TOTALS	109,829		$ 33,600	3

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	60		1996		$ 780,146	$	35	$ 22,290	$ 22,290	$ 421,652	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Landscaping			1996	3,650		20	183	183	3,401	9
10	Parking Lot			1996	1,669		20	83	83	1,518	10
11	Driveway			1996	1,050		20	53	53	979	11
12	Painting and Remodeling			1996	3,155		20	158	158	2,922	12
13	Curtains			1996	4,928		20	246	246	4,573	13
14	Walkway			1996	361		20	18	18	336	14
15	Alarm and Fire Equipment			1996	4,437		20	222	222	4,125	15
16	Sign			1996	434		20	22	22	430	16
17	Heating and Unit Platform			1996	1,219		20	61	61	1,210	17
18	300 Gallon Tank			1997	1,370		20	69	69	1,240	18
19	Install Gas Line			1997	1,862		20	93	93	1,659	19
20	Steel Door			1997	1,170		20	59	59	1,050	20
21	New Gas Line			1997	1,875		20	94	94	1,621	21
22	Gas Water Heater			1997	5,008		20	250	250	4,294	22
23	Zone Line Heaters			1997	730		20	37	37	649	23
24	Zone Line Heaters			1997	754		20	38	38	657	24
25	Generator Repair			1997	6,112		20	306	306	5,226	25
26	Ase Blacktop			1998	10,062		20	503	503	8,301	26
27	Electrical Service Generator Work			1998	1,846		20	92	92	1,519	27
28	Zone Line Heaters			1998	716		20	36	36	593	28
29	Heater			1999	4,956		20	248	248	3,843	29
30	Kickplates, Handrails			1999	1,803		20	90	90	1,396	30
31	Grade Driveway and Parking Lot			1999	3,100		20	155	155	2,403	31
32	Parking Lot Sealant			1999	1,060		20	53	53	822	32
33	Garage			2000	8,892		20	445	445	6,450	33
34	Door Frame Protectors			2000	1,059		20	53	53	768	34
35	Nine Windows			2000	2,289		20	114	114	1,655	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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	Zone Line Heater(Reclass from Equipment)	2000	$ 1,312	$	20	$ 66	$ 66	$ 889	37
38	Carpet	2001	1,297		7			1,297	38
39	Fire system	2001	22,829		39	585	585	7,315	39
40	Air System	2001	9,985		39	256	256	3,200	40
41	Fire Door	2001	826		39	21	21	264	41
42	Water Heater	2002	3,975		39	102	102	1,224	42
43	Gutters	2004	6,783		39	174	174	1,653	43
44	Sidewalks	2005	1,484		20	74	74	629	44
45	4 Awnings(Reclass from Equipment)	2005	3,281		10	328	328	2,788	45
46	Concrete/Sealer	2006	8,450		20	423	423	3,172	46
47	New Rooftop unit	2007	17,449		20	872	872	5,668	47
48	Boiler	2007	16,750		15	1,117	1,117	7,260	48
49	Water Heater	2008	6,100		7	872	872	4,796	49
50	Concrete/Sealer	2008	5,818		20	291	291	1,746	50
51	Nurses Station	2008	3,100		7	442	442	2,431	51
52	Nurses Station	2009	3,100		7	442	442	1,989	52
53	Air Handler	2010	4,844		15	322	322	1,127	53
54	Roof Repairs	2010	6,820		7	974	974	2,757	54
55	Water Heater	2011	3,637		7	520	520	1,300	55
56	Glass Replacement in Resident Windows	2014	6,465		15	323	323	323	56
57	Roof Replacement	2014	88,936		25	3,557	3,557	3,557	57
58	Anchors and Bolts for Roof	2014	3,057		7	182	182	182	58
59	Exterior Painting and Awning Replacement	2014	3,661		15				59
60									60
61									61
62									62
63	Land Improvements Booked			785			(785)		63
64	Building Booked			20,004			(20,004)		64
65	Building Improvement Booked			10,882			(10,882)		65
66									66
67	2014-Home Office Allocation-Building Improvements		5,429			130	130		67
68	2014-Home Office Allocation-Land Improvements		507			28	28		68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,091,608	$ 31,671		$ 38,172	$ 6,501	$ 540,859	70

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	$ 34,980	$ 1,434	$ 3,498	$ 2,064	5-10 yrs.	$ 24,236	71
72	Current Year Purchases	11,990	1,149	1,149		7 yrs.	1,149	72
73	Fully Depreciated Assets	37,980					37,980	73
74	Home Office Allocation			1,839	1,839			74
75	TOTALS	$ 84,950	$ 2,583	$ 6,486	$ 3,903		$ 63,365	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	Resident Care	06 Ford	2005	29,265					29,265	76
77										77
78										78
79										79
80	TOTALS			$ 29,265	$	$	$		$ 29,265	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,239,423	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 34,254	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 44,658	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 10,404	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 633,489	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	Inherited basis in Land(Farm)	$ 13,800	$	$	86
87	Record 1/4 of basis of Farmland	1,294		1,294	87
88	Offset on Page 5A				88
89					89
90					90
91	TOTALS	$ 15,094	$	$ 1,294	91

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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.	/2015	$
13.	/2016	$
14.	/2017	$

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: $ 30,063 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.

Bement Health Care Center
0053173
Period Beginning 1/1/2014
Period End 12/31/2014

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	$ 23,835
Dishwasher	656
Laundry Equipment	-
Copier	4,990
Home Office Allocation	582
	30,063

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(3)	hrs	$	3,595	$ 53,922	$	3,595	$ 53,922	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		851	12,762		851	12,762	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		3,375	50,620	64	3,375	50,684	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				10,918		10,918	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	7,820	$ 117,304	$ 10,982	7,820	$ 128,286	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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (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	$ (122,585)	$ (122,585)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 94,142)	417,620	417,620	3
4	Supply Inventory (priced at Cost)	8,889	8,889	4
5	Short-Term Investments			5
6	Prepaid Insurance	21,846	21,846	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	499,756	499,756	8
9	Other(specify): Security Deposit	3,310	3,310	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 828,836	$ 828,836	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	54,063	33,600	13
14	Buildings, at Historical Cost	780,146	785,575	14
15	Leasehold Improvements, at Historical Cost	274,423	306,033	15
16	Equipment, at Historical Cost	114,215	114,215	16
17	Accumulated Depreciation (book methods)	(593,376)	(633,489)	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 (spe Farm Property	13,800	13,800	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 643,271	$ 619,734	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,472,107	$ 1,448,570	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 556,762	$ 556,762	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	58,668	58,668	30
31	Accrued Taxes Payable (excluding real estate taxes)	28,577	28,577	31
32	Accrued Real Estate Taxes(Sch.IX-B)	35,280	35,280	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	43,623	43,623	36
37	Accrued Management Fees	131,040	131,040	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 853,950	$ 853,950	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,526,293	1,526,293	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due To Due From	137	137	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,526,430	$ 1,526,430	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,380,380	$ 2,380,380	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (908,273)	$ (931,810)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,472,107	$ 1,448,570	48

*(See instructions.)

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 533,482	1	
2	Restatements (describe):		2	
3	**Rounding**	(3)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 533,479	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(285,786)	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)**	$ (285,786)	17	
	B. Transfers (Itemize):			
18	**Transfer of Net Assets from Corporate Restructuring**	(1,155,966)	18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$ (1,155,966)	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (908,273)	24	*

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

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	$ 1,610,375	1
2	Discounts and Allowances for all Levels	(105,591)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 1,504,784	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	209,664	6
7	Oxygen	34	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 209,698	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	3,120	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	24,877	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	1,490	20
21	Other Medical Services	4,251	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 33,738	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	879	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 879	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	93	28
28a	Transportation Revenue	1,457	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,550	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 1,750,649	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	436,662	31
32	Health Care	912,989	32
33	General Administration	344,923	33
	B. Capital Expense		
34	Ownership	161,245	34
	C. Ancillary Expense		
35	Special Cost Centers	74,995	35
36	Provider Participation Fee	105,621	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,036,435	40
41	**Income before Income Taxes (line 30 minus line 40)****	(285,786)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (285,786)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 832,656	44
45	Private Pay - Net Inpatient Revenue	564,619	45
46	Medicare - Net Inpatient Revenue	115,180	46
47	Other-(specify) Charity Contractual Allowance	(6,531)	47
48	Other-(specify) Insurance Contractual Allowance	(1,140)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 1,504,784	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 Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	2,080	2,080	$ 63,797	$ 30.67	1
2	Assistant Director of Nursing	449	449	12,313	27.42	2
3	Registered Nurses	3,698	3,809	94,451	24.80	3
4	Licensed Practical Nurses	4,984	4,992	109,322	21.90	4
5	CNAs & Orderlies	25,940	26,153	338,525	12.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,024	2,089	24,191	11.58	9
10	Activity Assistants					10
11	Social Service Workers	1,932	1,932	27,917	14.45	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	30,218	14.53	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,441	9,571	85,109	8.89	15
16	Dishwashers					16
17	Maintenance Workers	1,920	1,992	28,971	14.54	17
18	Housekeepers	5,999	6,133	56,270	9.17	18
19	Laundry	2,593	2,593	22,670	8.74	19
20	Administrator	2,127	2,264	72,265	31.92	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,940	2,005	24,515	12.23	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 Care(specify)					32
33	Other(specify) CPC	1,275	1,333	30,231	22.68	33
34	TOTAL (lines 1 - 33)	68,482	69,475	$ 1,020,765 *	$ 14.69	34

* 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		$		35
36	Medical Director	Monthly	9,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,502	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)		$ 11,502		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	313	$ 14,906	L10, C3	50
51	Licensed Practical Nurses	216	6,016	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	529	$ 20,922		53

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Nick Crim	Administrator	0	$ 49,931
Dawn Job	Administrator	0	22,334
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 72,265

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 98,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 98,000

C. Professional Services

Vendor/Payee	Type	Amount
Mediacom LLC	Computer Services	$ 1,418
E-Health Data Solutions	Computer Services	2,221
Odessian LLC	Computer Services	75
Honkamp Krueger & Co.	Accounting Services	132
Allscripts	Computer Services	1,948
Sorling Northrup	Legal Services	15,913
IDPH Bement	Legal Services	1,450
ACT Allied Capital Title	Filing Fees	85
Illinois Secretary of State	Filing Fees	35
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 23,278

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 38,428
Unemployment Compensation Insurance	29,471
FICA Taxes	68,914
Employee Health Insurance	5,992
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	609
Employee Retirement	701
Home Office Allocation	9,275
TOTAL (agree to Schedule V, line 22, col.8)	$ 153,390

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

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,980
Advertising: Employee Recruitment	2,394
Health Care Worker Background Check (Indicate # of checks performed 28.1)	
Patient Background Checks	281
Miscellaneous Licenses & Permits	200
Miscellaneous Dues & Subscriptions	996
Home Office Allocation	109
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 7,960

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	15
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 15

* Attach copy of IMRF notifications

**See instructions.

Bement Health Care Center
0053173
Period Beginning **1/1/2014**
Period End **12/31/2014**

Schedule 21A
XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		23,278
Home Office Allocation		
Lexis Nexis	Legal	4
GoffWilson	Legal	271
Illinois Secretary of State	Legal	25
Bank of America	Legal	82
Healthcare Resources International	Legal	49
Miscellaneous	Legal	10
Addy, Bush	Legal	7
Hall, Rustom, and Fritz	Legal	8
Black, Hedin, Ballard	Legal	14
SmithAmundsen	Legal	14
CliftonLarson Allen	Accountants	576
Ginoli & Co.	Accountants	529
Miscellaneous	Computer Services	10
Odessian LLC	Computer Services	3
Optimizer	Computer Services	23
Allpayer Exchange	Computer Services	7
CCH	Computer Services	12
Prism Software	Computer Services	36
Macquarie Technology Services	Computer Services	32
Advanced Answers on Demand	Computer Services	1,708
Stratus Networks	Computer Services	225
Kemper Technology	Computer Services	666
AT&T	Computer Services	3
Ability Network	Computer Services	258
Barracuda	Computer Services	59
CIAN	Computer Services	70
Comcast	Computer Services	17

Emdeon	Computer Services	45
Charter Communications	Computer Services	3
Crawford County Title Co.	Other Prof Fees	3
Better Banks	Other Prof Fees	2
David Budde	Other Prof Fees	20
All Scripts	Other Prof Fees	14
Miscellaneous	Other Prof Fees	6
Total (agree to Schedule V, line 19, column 8)		28,089

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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			$		$	$	$	$	$	$	$	$	$
2													
3													
4	N/A												
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Bement Health Care Center # 0053173 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 - $966.25**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **18,048** 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.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **105,621**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **3,120**

(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. $ **1,457**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Adqequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Ginoli and Company**

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.