

Facility Name & ID Number Tuscola Health Care Center

0046805 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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>73</u>	Skilled (SNF)	<u>73</u>	<u>26,645</u>	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	<u>73</u>	TOTALS	<u>73</u>	<u>26,645</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>8,937</u>	<u>7,764</u>	<u>1,434</u>	<u>18,135</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>8,937</u>	<u>7,764</u>	<u>1,434</u>	<u>18,135</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.06%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

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

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

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

I. On what date did you start providing long term care at this location?
Date started 8/1/2004

J. Was the facility purchased or leased after January 1, 1978?
YES Date 1/18/2005 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 71 and days of care provided 827

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	121,098	11,052		132,150		132,150	6,130	138,280		1
2	Food Purchase		106,243		106,243		106,243	(3,951)	102,292		2
3	Housekeeping	95,499	22,814		118,313		118,313	38	118,351		3
4	Laundry		5,851		5,851		5,851		5,851		4
5	Heat and Other Utilities			78,644	78,644		78,644	230	78,874		5
6	Maintenance	60,517	21,438	16,137	98,092		98,092	2,445	100,537		6
7	Other (specify):* Home Off. Ben. All.										7
8	TOTAL General Services	277,114	167,398	94,781	539,293		539,293	4,892	544,185		8
	B. Health Care and Programs										
9	Medical Director			8,400	8,400		8,400	22	8,422		9
10	Nursing and Medical Records	910,032	103,195	16,698	1,029,925		1,029,925	(753)	1,029,172		10
10a	Therapy			192,407	192,407		192,407		192,407		10a
11	Activities	55,919	496	326	56,741		56,741	(4,586)	52,155		11
12	Social Services	1,918	46		1,964		1,964		1,964		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	967,869	103,737	217,831	1,289,437		1,289,437	(5,317)	1,284,120		16
	C. General Administration										
17	Administrative			124,600	124,600		124,600	(54,600)	70,000		17
18	Directors Fees										18
19	Professional Services			5,259	5,259		5,259	23,105	28,364		19
20	Dues, Fees, Subscriptions & Promotions			2,068	2,068		2,068	4,046	6,114		20
21	Clerical & General Office Expenses	28,131	3,632	15,473	47,236		47,236	68,029	115,265		21
22	Employee Benefits & Payroll Taxes			168,516	168,516		168,516	21,123	189,639		22
23	Inservice Training & Education			106	106		106	27	133		23
24	Travel and Seminar							23	23		24
25	Other Admin. Staff Transportation			2,895	2,895		2,895	3,721	6,616		25
26	Insurance-Prop.Liab.Malpractice			25,232	25,232		25,232	537	25,769		26
27	Other (specify):* Home Off. Ben. All.										27
28	TOTAL General Administration	28,131	3,632	344,149	375,912		375,912	66,011	441,923		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,273,114	274,767	656,761	2,204,642		2,204,642	65,586	2,270,228		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

Tuscola Health Care Center

#0046805

Report Period Beginning:

1/1/14

Ending:

12/31/14

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			49,229	49,229	49,229	(2,106)	47,123				30
31	Amortization of Pre-Op. & Org.						16,866	16,866				31
32	Interest			70,855	70,855	70,855	20,502	91,357				32
33	Real Estate Taxes			31,014	31,014	31,014	214	31,228				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			18,997	18,997	18,997	906	19,903				35
36	Other (specify):*											36
37	TOTAL Ownership			170,095	170,095	170,095	36,382	206,477				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		38,967		38,967	38,967		38,967				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			148,930	148,930	148,930		148,930				42
43	Other (specify):*	11,850	91	67,139	79,080	79,080	(79,080)					43
44	TOTAL Special Cost Centers	11,850	39,058	216,069	266,977	266,977	(79,080)	187,897				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,284,964	313,825	1,042,925	2,641,714	2,641,714	22,888	2,664,602				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 Tuscola Health Care Center

0046805

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(4,023)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,985)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(7,532)	30		9
10	Interest and Other Investment Income	(5)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(69)	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	(24,225)	43		18
19	Entertainment				19
20	Contributions	(650)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(24,000)	43		24
25	Fund Raising, Advertising and Promotional	(5,175)	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	(23,438)	various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (96,102)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	118,990	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 118,990		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 22,888		37

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

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

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

Tuscola Health Care Center

ID# 0046805

Report Period Beginning: 1/1/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs-Part A	\$ (3,139)	43	1
2	X-Rays-Part A	(2,798)	43	2
3	Offset Transportation Revenue	(4,586)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(105)	21	4
5				5
6	Disallowed Marketing	(11,941)	43	6
7	Disallowed Special Events	(98)	43	7
8	Offset Miscellaneous Nursing Supplies Revenue	(771)	10	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		(23,438)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Tuscola Health Care Center# 0046805

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	2,670	0	0	3,460	0	0	0	0	0	0	6,130	1
2	Food Purchase	(4,023)	64	0	0	8	0	0	0	0	0	0	(3,951)	2
3	Housekeeping	0	14	0	0	24	0	0	0	0	0	0	38	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	180	0	0	50	0	0	0	0	0	0	230	5
6	Maintenance	0	1,013	0	141	1,291	0	0	0	0	0	0	2,445	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(4,023)	3,941	0	141	4,833	0	0	0	0	0	0	4,892	8
	B. Health Care and Programs													
9	Medical Director	0	22	0	0	0	0	0	0	0	0	0	22	9
10	Nursing and Medical Records	(771)	1	0	0	17	0	0	0	0	0	0	(753)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(4,586)	0	0	0	0	0	0	0	0	0	0	(4,586)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(5,357)	23	0	0	17	0	0	0	0	0	0	(5,317)	16
	C. General Administration													
17	Administrative	0	0	0	0	(54,600)	0	0	0	0	0	0	(54,600)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	2,303	0	15,601	5,201	0	0	0	0	0	0	23,105	19
20	Fees, Subscriptions & Promotions	0	0	128	3,876	42	0	0	0	0	0	0	4,046	20
21	Clerical & General Office Expenses	(105)	0	30,053	111	37,970	0	0	0	0	0	0	68,029	21
22	Employee Benefits & Payroll Taxes	0	0	1,366	6,658	13,099	0	0	0	0	0	0	21,123	22
23	Inservice Training & Education	0	0	15	0	12	0	0	0	0	0	0	27	23
24	Travel and Seminar	0	0	9	0	14	0	0	0	0	0	0	23	24
25	Other Admin. Staff Transportation	0	0	2,430	0	1,291	0	0	0	0	0	0	3,721	25
26	Insurance-Prop.Liab.Malpractice	0	0	428	0	109	0	0	0	0	0	0	537	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(105)	2,303	34,429	26,246	3,138	0	0	0	0	0	0	66,011	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(9,485)	6,267	34,429	26,387	7,988	0	0	0	0	0	0	65,586	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Tuscola Health Care Center

0046805

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(7,532)	0	2,454	2,806	166	0	0	0	0	0	0	(2,106)	30
31	Amortization of Pre-Op. & Org.	0	0	0	16,866	0	0	0	0	0	0	0	16,866	31
32	Interest	(5)	0	1,561	18,725	221	0	0	0	0	0	0	20,502	32
33	Real Estate Taxes	0	0	121	0	93	0	0	0	0	0	0	214	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	617	0	289	0	0	0	0	0	0	906	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(7,537)	0	4,753	38,397	769	0	0	0	0	0	0	36,382	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(79,080)	0	0	0	0	0	0	0	0	0	0	(79,080)	43
44	TOTAL Special Cost Centers	(79,080)	0	0	0	0	0	0	0	0	0	0	(79,080)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(96,102)	6,267	39,182	64,784	8,757	0	0	0	0	0	0	22,888	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 2,670	\$ 2,670	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	64	64	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	14	14	3
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	180	180	4
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,013	1,013	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%	22	22	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	1	1	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%	2,303	2,303	12
13	V							13
14	Total		\$			\$ 6,267	\$ * 6,267	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care, Inc.	100.00%	\$ 128	\$	128	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	30,053		30,053	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	1,366		1,366	17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	15		15	18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	9		9	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	2,430		2,430	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	428		428	21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		0	22
23	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	2,454		2,454	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	1,561		1,561	24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	121		121	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	617		617	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		\$			\$ 39,182	\$ *	39,182	39

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

Facility Name & ID Number Tuscola Health Care Center

0046805

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. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 Dietary	\$	Petersen Health Enterprises, LLC	100.00%	\$ 0	\$	15	
16	V	2 Food		Petersen Health Enterprises, LLC	100.00%	0		16	
17	V	3 Housekeeping		Petersen Health Enterprises, LLC	100.00%	0		17	
18	V	4 Laundry		Petersen Health Enterprises, LLC	100.00%	0		18	
19	V	5 Utilities		Petersen Health Enterprises, LLC	100.00%	0		19	
20	V	6 Maintenance		Petersen Health Enterprises, LLC	100.00%	141	141	20	
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Enterprises, LLC	100.00%	0		21	
22	V	10 Nursing and Medical Records		Petersen Health Enterprises, LLC	100.00%	0		22	
23	V	15 Mgmt. Allocation of Benefits		Petersen Health Enterprises, LLC	100.00%	0		23	
24	V	17 Administrative		Petersen Health Enterprises, LLC	100.00%	0		24	
25	V	19 Professional Services		Petersen Health Enterprises, LLC	100.00%	15,601	15,601	25	
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Enterprises, LLC	100.00%	3,876	3,876	26	
27	V	21 Clerical and General Office		Petersen Health Enterprises, LLC	100.00%	111	111	27	
28	V	22 Employee Benefits & Payroll		Petersen Health Enterprises, LLC	100.00%	6,658	6,658	28	
29	V	23 Inservice Training & Education		Petersen Health Enterprises, LLC	100.00%	0		29	
30	V	24 Travel and Seminar		Petersen Health Enterprises, LLC	100.00%	0		30	
31	V	25 Other Admin. Staff Transport.		Petersen Health Enterprises, LLC	100.00%	0		31	
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Enterprises, LLC	100.00%	0		32	
33	V	27 Mgmt. Allocation of Benefits		Petersen Health Enterprises, LLC	100.00%	0		33	
34	V	30 Depreciation		Petersen Health Enterprises, LLC	100.00%	2,806	2,806	34	
35	V	31 Amortization		Petersen Health Enterprises, LLC	100.00%	16,866	16,866	35	
36	V	32 Interest		Petersen Health Enterprises, LLC	100.00%	18,725	18,725	36	
37	V	34 Rent-Facility and Grounds		Petersen Health Enterprises, LLC	100.00%	0		37	
38	V	35 Rent-Equipment & Vehicles		Petersen Health Enterprises, LLC	100.00%	0		38	
39	Total		\$			\$ 64,784	\$ *	64,784	39

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

Facility Name & ID Number Tuscola Health Care Center

0046805

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. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary	\$	Petersen Health Care Management, Inc.		\$ 3,460	\$ 3,460
16	V	2 Food		Petersen Health Care Management, Inc.		8	8
17	V	3 Housekeeping		Petersen Health Care Management, Inc.		24	24
18	V	5 Utilities		Petersen Health Care Management, Inc.		50	50
19	V	6 Maintenance		Petersen Health Care Management, Inc.		1,291	1,291
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0	
21	V	9 Medical Director		Petersen Health Care Management, Inc.		0	
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.		17	17
23	V	10A Therapy		Petersen Health Care Management, Inc.		0	
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0	
25	V	17 Administrative	124,600	Petersen Health Care Management, Inc.		70,000	(54,600)
26	V	19 Professional Services		Petersen Health Care Management, Inc.		5,201	5,201
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.		42	42
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.		37,970	37,970
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.		13,099	13,099
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.		12	12
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.		14	14
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.		1,291	1,291
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.		109	109
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.		0	
35	V	30 Depreciation		Petersen Health Care Management, Inc.		166	166
36	V	32 Interest		Petersen Health Care Management, Inc.		221	221
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.		93	93
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.		289	289
39	Total		\$ 124,600			\$ 133,357	\$ * 8,757

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

Facility Name & ID Number

Tuscola Health Care Center

0046805

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, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care J	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syste	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankf	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health C	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

Tuscola Health Care Center

0046805

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

Tuscola Health Care Center

0046805

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

Tuscola Health Care Center

0046805

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 Tuscola Health Care Center # 0046805 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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											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 Tuscola Health Care Center

0046805

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 NO

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,572,338	77	\$ 231,473	\$ 220,289	18,135	\$ 2,670	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	18,135	64	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	18,135	14	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	18,135	180	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	18,135	1,013	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,135	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	18,135	22	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	18,135	1	8
9	10A	Therapy	Resident Days	1,572,338	77	0	0	18,135	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,135	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	18,135	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	18,135	2,303	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	18,135	128	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	18,135	30,053	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	118,476	0	18,135	1,366	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	18,135	15	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	18,135	9	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	18,135	2,430	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	18,135	428	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,135	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	18,135	2,454	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	18,135	1,561	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	18,135	121	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	18,135	617	24
25	TOTALS					\$ 3,940,617	\$ 2,699,523		\$ 45,449	25

Facility Name & ID Number Tuscola Health Care Center

0046805

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 NO

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	63,504	4	\$	18,135	\$	1
2	2	Food	Resident Days	63,504	4		18,135		2
3	3	Housekeeping	Resident Days	63,504	4		18,135		3
4	4	Laundry	Resident Days	63,504	4		18,135		4
5	5	Utilities	Resident Days	63,504	4		18,135		5
6	6	Maintenance	Resident Days	63,504	4	493	18,135	141	6
7	7	Mgmt. Allocation of Benefits	Resident Days	63,504	4		18,135		7
8	10	Nursing and Medical Records	Resident Days	63,504	4		18,135		8
9	15	Mgmt. Allocation of Benefits	Resident Days	63,504	4		18,135		9
10	17	Administrative	Resident Days	63,504	4		18,135		10
11	19	Professional Services	Resident Days	63,504	4	54,630	18,135	15,601	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	63,504	4	13,573	18,135	3,876	12
13	21	Clerical and General Office	Resident Days	63,504	4	389	18,135	111	13
14	22	Employee Benefits & Payroll	Resident Days	63,504	4	23,314	18,135	6,658	14
15	23	Inservice Training & Education	Resident Days	63,504	4		18,135		15
16	24	Travel and Seminar	Resident Days	63,504	4		18,135		16
17	25	Other Admin. Staff Transport.	Resident Days	63,504	4		18,135		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	63,504	4		18,135		18
19	27	Mgmt. Allocation of Benefits	Resident Days	63,504	4		18,135		19
20	30	Depreciation	Resident Days	63,504	4	9,827	18,135	2,806	20
21	31	Amortization	Resident Days	63,504	4	59,059	18,135	16,866	21
22	32	Interest	Resident Days	63,504	4	65,571	18,135	18,725	22
23	34	Rent-Facility and Grounds	Resident Days	63,504	4		18,135		23
24	35	Rent-Equipment & Vehicles	Resident Days	63,504	4		18,135		24
25	TOTALS					\$ 226,856	\$	\$ 64,784	25

Facility Name & ID Number Tuscola Health Care Center

0046805

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 NO

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,572,338	77	\$ 299,961	\$ 294,997	18,135	\$ 3,460	1
2	2	Food	Resident Days	1,572,338	77	675		18,135	8	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	18,135	24	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		18,135	50	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	18,135	1,291	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,135		6
7	9	Medical Director	Resident Days	1,572,338	77			18,135		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		18,135	17	8
9	10A	Therapy	Resident Days	1,572,338	77			18,135		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,135		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	18,135	70,000	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		18,135	5,201	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		18,135	42	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	18,135	37,970	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	1,135,672		18,135	13,099	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		18,135	12	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		18,135	14	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		18,135	1,291	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		18,135	109	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,135		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		18,135	166	21
22	32	Interest	Resident Days	1,572,338	77	19,133		18,135	221	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		18,135	93	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		18,135	289	24
25	TOTALS					\$ 10,069,824	\$ 8,113,127		\$ 133,357	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	First Bank		X	Mortgage	\$14,319.50	6/22/12	\$ 1,462,500	\$ 1,055,882	6/22/15	Various	\$ 70,855	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$14,319.50		\$ 1,462,500	\$ 1,055,882			\$ 70,855	9						
B. Non-Facility Related*																		
10										Interest Income Offset	(5)	10						
11										Home Office Allocation - PHCM	221	11						
12										Home Office Allocation-PHC	1,561	12						
13										Home Office Allocation-PHE	18,725	13						
14	TOTAL Non-Facility Related						\$	\$			\$ 20,502	14						
15	TOTALS (line 9+line14)						\$ 1,462,500	\$ 1,055,882			\$ 91,357	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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2013 report.				\$	30,804	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		\$	30,450	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(354)	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	31,368	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.			
					Home Office Allocation	214
				\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	31,228	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2009	28,364	8	FOR BHF USE ONLY		
	2010	30,185	9	13	FROM R. E. TAX STATEMENT FOR 2013	\$
	2011	30,075	10	14	PLUS APPEAL COST FROM LINE 5	\$
	2012	29,907	11	15	LESS REFUND FROM LINE 6	\$
	2013	30,450	12	16	AMOUNT TO USE FOR RATE CALCULATION	\$
Accrual based on prior year tax bill.						

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 Tuscola Health Care Center COUNTY Douglas

FACILITY IDPH LICENSE NUMBER 0046805

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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>09-08-02-100-027</u>	<u>Long-Term Care Facility</u>	\$ <u>16,337.26</u>	\$ <u>16,337.26</u>
2. <u>09-08-02-100-029</u>	<u>Long-Term Care Facility</u>	\$ <u>14,112.66</u>	\$ <u>14,112.66</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>30,449.92</u></u>	\$ <u><u>30,449.92</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 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 Tuscola Health Care Center

0046805 Report Period Beginning:

1/1/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 21,274 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

N/A

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

1. Total Amount Incurred: 295,295 2. Number of Years Over Which it is Being Amortized: 5
 3. Current Period Amortization: 16,866 4. Dates Incurred: 2010-2012 Home Office Refinancing

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>187,955</u>	<u>2005</u>	<u>\$ 50,000</u>	1
2					2
3	TOTALS	<u>187,955</u>		<u>\$ 50,000</u>	3

Facility Name & ID Number Tuscola Health Care Center

0046805

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	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	73	2005	1974	\$ 500,000	\$	30	\$ 16,667	\$ 16,667	\$ 166,671	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Carpeting	2005		1,286		25	51	51	502	9
10	Tiles	2005		2,945		10	295	295	2,900	10
11	Sidewalks	2005		3,901		15	260	260	2,470	11
12	Fire Alarm System	2006		4,552		5			4,552	12
13	Carpeting	2007		1,152		10	115	115	863	13
14	Signage	2007		3,305		10	331	331	2,482	14
15	Parking Lot	2007		2,400		15	160	160	1,200	15
16	Flooring	2008		3,869		15	258	258	1,677	16
17	A/C Rooftop Unit	2010		10,833		15	722	722	3,249	17
18	Roofing Repair	2011		3,000		7	428	428	1,498	18
19	Sprinkler System	2012		75,700		25	3,028	3,028	6,056	19
20	Roof Repair	2013		7,952		7	1,136	1,136	1,609	20
21	Parking Lot Sea	2013		11,622		15	775	775	968	21
22	Downspout Rep	2014		2,957		7	387	387	387	22
23	Roof Replacement	2014		44,375		25	23	1,183	1,183	23
24	Sidewalk Replacement	2014		2,750		15	1,183	92	92	24
25	Grease Trap Rep	2014		4,787		7	92	285	285	25
26	Landscaping Arg	2014		2,666		7	285	95	95	26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										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 Tuscola Health Care Center

0046805

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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63	Land Improvements Booked			420			(420)		63
64	Building Booked			16,667			(16,667)		64
65	Building Improvement Booked			8,777			(8,777)		65
66									66
67	2014-Home Office Allocation-Building Improvements		8,466			203	203		67
68	2014-Home Office Allocation-Land Improvements		790			43	43		68
69									69
70	TOTAL (lines 4 thru 69)		\$ 699,308	\$ 25,864		\$ 26,442	\$ 650	\$ 198,739	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 232,717	\$ 22,676	\$ 14,812	\$ (7,864)	5-10 yrs.	\$ 196,298	71
72	Current Year Purchases	5,395	689	689		10 yrs.		72
73	Fully Depreciated Assets	16,333					16,333	73
74	Home Office Allocation			5,180	5,180			74
75	TOTALS	\$ 254,445	\$ 23,365	\$ 20,681	\$ (2,684)		\$ 212,631	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	Patient Care	'06 Ford Econoline	2005	\$ 28,696	\$				\$ 28,696	76
77										77
78										78
79										79
80	TOTALS			\$ 28,696	\$	\$	\$		\$ 28,696	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)	\$ 1,032,449	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 49,229	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 47,123	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (2,106)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 440,066	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Tuscola Health Care Center

0046805

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

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 \$ _____

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

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

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 19,903 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					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.

Tuscola Health Care Center

0046805

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	\$ 11,811
Dishwasher	59
Laundry Equipment	
Copier	7,127
Home Office Allocation	906
	<u>19,903</u>

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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.

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	10A(3)	hrs	\$		\$	75,752	\$		\$	75,752	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs				23,749				23,749	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	10A(3)	hrs				92,906				92,906	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39(2)	# of prescripts					38,967			38,967	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			\$		\$	192,407	\$	38,967	\$	231,374	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 Tuscola Health Care Center

0046805

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	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,793,625	\$ 2,793,625	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>76,141</u>)	232,258	232,258	3
4	Supply Inventory (priced at)	10,540	10,540	4
5	Short-Term Investments			5
6	Prepaid Insurance	26,480	26,480	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(6,570)	(6,570)	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,056,333	\$ 3,056,333	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	56,300	50,000	13
14	Buildings, at Historical Cost	500,000	500,000	14
15	Leasehold Improvements, at Historical Cost	180,446	199,308	15
16	Equipment, at Historical Cost	286,445	283,141	16
17	Accumulated Depreciation (book methods)	(457,607)	(440,066)	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): <u>Intercompany Lo</u>	2,544	2,544	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 568,128	\$ 594,927	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,624,461	\$ 3,651,260	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 366,789	\$ 366,789	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	78,367	78,367	30
31	Accrued Taxes Payable (excluding real estate taxes)	92,390	92,390	31
32	Accrued Real Estate Taxes(Sch.IX-B)	31,368	31,368	32
33	Accrued Interest Payable	5,456	5,456	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Payroll Withholdings</u>	2,194	2,194	36
37	<u>Accrued Management Fees</u>	336,323	336,323	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 912,887	\$ 912,887	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,055,882	1,055,882	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)	\$ 1,055,882	\$ 1,055,882	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,968,769	\$ 1,968,769	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,655,692	\$ 1,682,491	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,624,461	\$ 3,651,260	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,562,142	1
2	Restatements (describe):		2
3	Rounding		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,562,142	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	93,550	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)	\$ 93,550	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)	\$ 1,655,692	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
 Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,613,674	1
2	Discounts and Allowances for all Levels	(369,296)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,244,378	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	377,588	6
7	Oxygen	903	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 378,491	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	4,023	14
15	Telephone, Television and Radio	4,695	15
16	Rental of Facility Space		16
17	Sale of Drugs	84,891	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	5,692	20
21	Other Medical Services	7,627	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 106,928	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	5	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	876	28
28a	Transportation Revenue	4,586	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,462	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,735,264	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	539,293	31
32	Health Care	1,289,437	32
33	General Administration	375,912	33
B. Capital Expense			
34	Ownership	170,095	34
C. Ancillary Expense			
35	Special Cost Centers	118,047	35
36	Provider Participation Fee	148,930	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,641,714	40
41	Income before Income Taxes (line 30 minus line 40)**	93,550	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 93,550	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 973,316	44
45	Private Pay - Net Inpatient Revenue	1,088,258	45
46	Medicare - Net Inpatient Revenue	183,376	46
47	Other-(specify) <u>Veterans -Net Patient Revenue</u>		47
48	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(572)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,244,378	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 Tuscola Health Care Center

0046805

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	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,095	\$ 68,904	\$ 32.89	1
2	Assistant Director of Nursing	1,033	1,065	27,804	26.10	2
3	Registered Nurses	4,626	4,814	122,979	25.54	3
4	Licensed Practical Nurses	10,176	10,613	232,024	21.86	4
5	CNAs & Orderlies	33,260	34,829	404,352	11.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,347	2,515	39,979	15.90	9
10	Activity Assistants					10
11	Social Service Workers	174	174	1,918	11.04	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	27,658	13.30	13
14	Head Cook					14
15	Cook Helpers/Assistants	10,501	10,838	93,440	8.62	15
16	Dishwashers					16
17	Maintenance Workers	4,372	4,422	60,517	13.69	17
18	Housekeepers	8,710	9,170	95,499	10.41	18
19	Laundry					19
20	Administrator	2,080	2,080	70,000	33.65	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,753	1,868	28,131	15.06	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) <u>See PG20A</u>	4,165	4,373	81,759	18.70	33
34	TOTAL (lines 1 - 33)	87,355	90,936	\$ 1,354,964 *	\$ 14.90	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	Monthly 8,400	L9, C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 3,853	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)	\$ 12,253		49

C. CONTRACT NURSES

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

Tuscola Health Care Center
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Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reportin g Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	1,913	2,121	53,969	25.44
Transportation	1,422	1,422	15,940	11.21
Marketing	829	829	11,850	14.29
TOTAL	4,165	4,373	81,759	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Alison Cler	Administrator	0	\$ 70,000	Workers' Compensation Insurance	\$ 35,097	IDPH License Fee	\$	
				Unemployment Compensation Insurance	47,024	Advertising: Employee Recruitment	1,159	
				FICA Taxes	92,294	Health Care Worker Background Check		
				Employee Health Insurance	(10,497)	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	63	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	277	
				Employee Relations	4,225	Miscellaneous Dues & Subscriptions	0	
				Employee Retirement	373	Home Office Allocation	4,046	
				Home Office Allocation	19,757			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 70,000	TOTAL (agree to Schedule V, line 22, col.8)		\$ 6,114		
B. Administrative - Other							Less: Public Relations Expense ()	
Description			Amount				Non-allowable advertising ()	
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 124,600				Yellow page advertising ()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 124,600	TOTAL (agree to Schedule V, line 22, col.8)			\$ 188,273	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Mediacom	Computer Services		\$ 1,195				Out-of-State Travel	\$
Douglas Co. Recorder of Deeds	Filing Fees		58					
Honkamp Krueger & Co.	Accounting Services		577				In-State Travel	
E-Health Data Services	Computer Services		1,480	N/A				
Allscripts	Data Services		1,949				Seminar Expense	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 5,259	TOTAL		\$	Home Office Allocation	29
							Entertainment Expense ()	
							TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 29	

* Attach copy of IMRF notifications

**See instructions.

Tuscola Health Care Center
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Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		5,259
Home Office Allocation-PHC, PHCM, & PHE		
Lexis Nexis	Legal	6
GoffWilson	Legal	423
Illinois Secretary of State	Legal	39
Bank of America	Legal	128
Healthcare Resources International	Legal	76
Miscellaneous	Legal	17
Addy, Bush	Legal	11
Hall, Rustom, and Fritz	Legal	13
Black, Hedin, Ballard	Legal	22
SmithAmundsen	Legal	23
Beerman, Pritikin, Mirabelli, Swerdlow	Legal	904
CliftonLarson Allen	Accountants	3,040
Ginoli & Co.	Accountants	4,332
Miscellaneous	Computer Services	17
Odessian LLC	Computer Services	5
Optimizer	Computer Services	36
Allpayer Exchange	Computer Services	11
CCH	Computer Services	19
Prism Software	Computer Services	58
Macquarie Technology Services	Computer Services	50
Advanced Answers on Demand	Computer Services	2664
Stratus Networks	Computer Services	351
Kemper Technology	Computer Services	1039
AT&T	Computer Services	4
Ability Network	Computer Services	402

Barracuda	Computer Services	92
CIAN	Computer Services	109
Comcast	Computer Services	27
Emdeon	Computer Services	71
Charter Communications	Computer Services	4
Crawford County Title Co.	Other Prof Fees	5
Better Banks	Other Prof Fees	3
David Budde	Other Prof Fees	31
All Scripts	Other Prof Fees	21
Miscellaneous	Other Prof Fees	3
Marotta, Gund, Budd, Derza	Other Prof Fees	9,049
Total (agree to Schedule V, line 19, column 8)		<u>28,364</u>

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

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

Facility Name & ID Number Tuscola Health Care Center

0046805

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XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 32,317 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. \$ 148,930
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. \$ 4,023
- (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. \$
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Adquate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli and Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. N/A
Attach invoices and a summary of services for all architect and appraisal fees.