



Facility Name & ID Number Flora Rehab & Hlth Care Ctr

# 0052266 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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>99</u>	Skilled (SNF)	<u>99</u>	<u>36,135</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>99</u>	TOTALS	<u>99</u>	<u>36,135</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>13,064</u>	<u>3,166</u>	<u>3,484</u>	<u>19,714</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>13,064</u>	<u>3,166</u>	<u>3,484</u>	<u>19,714</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 54.56%

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 12/17/2004

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 12/17/2004 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 99 and days of care provided 3,355

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name &amp; ID Number

Flora Rehab &amp; Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	142,393	12,488	2,757	157,638		157,638	3,820	161,458		1
2	Food Purchase		142,231		142,231		142,231	(6,417)	135,814		2
3	Housekeeping	95,111	26,770		121,881		121,881	30	121,911		3
4	Laundry	57,102	2,823		59,925		59,925		59,925		4
5	Heat and Other Utilities			106,763	106,763		106,763	220	106,983		5
6	Maintenance	49,891	10,663	18,328	78,882		78,882	1,515	80,397		6
7	Other (specify):* Home Office Ben. Allocation										7
8	<b>TOTAL General Services</b>	<b>344,497</b>	<b>194,975</b>	<b>127,848</b>	<b>667,320</b>		<b>667,320</b>	<b>(832)</b>	<b>666,488</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			4,000	4,000		4,000		4,000		9
10	Nursing and Medical Records	1,014,277	131,889	5,433	1,151,599		1,151,599	(4,515)	1,147,084		10
10a	Therapy			459,596	459,596		459,596		459,596		10a
11	Activities	53,248	56	74	53,378		53,378	(6,384)	46,994		11
12	Social Services	31,570	4		31,574		31,574		31,574		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Office Ben. Allocation										15
16	<b>TOTAL Health Care and Programs</b>	<b>1,099,095</b>	<b>131,949</b>	<b>469,103</b>	<b>1,700,147</b>		<b>1,700,147</b>	<b>(10,899)</b>	<b>1,689,248</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative			271,600	271,600		271,600	(205,850)	65,750		17
18	Directors Fees										18
19	Professional Services			5,788	5,788		5,788	20,656	26,444		19
20	Dues, Fees, Subscriptions & Promotions			4,757	4,757		4,757	4,104	8,861		20
21	Clerical & General Office Expenses	30,726	3,907	15,336	49,969		49,969	42,768	92,737		21
22	Employee Benefits & Payroll Taxes			185,142	185,142		185,142	28,645	213,787		22
23	Inservice Training & Education			175	175		175	295	470		23
24	Travel and Seminar							67	67		24
25	Other Admin. Staff Transportation			4,974	4,974		4,974	3,006	7,980		25
26	Insurance-Prop.Liab.Malpractice			3,961	3,961		3,961	53,149	57,110		26
27	Other (specify):* Home Office Ben. Allocation										27
28	<b>TOTAL General Administration</b>	<b>30,726</b>	<b>3,907</b>	<b>491,733</b>	<b>526,366</b>		<b>526,366</b>	<b>(53,160)</b>	<b>473,206</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,474,318</b>	<b>330,831</b>	<b>1,088,684</b>	<b>2,893,833</b>		<b>2,893,833</b>	<b>(64,891)</b>	<b>2,828,942</b>		<b>29</b>

\*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.

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			6,327	6,327		6,327	83,747	90,074			30
31	Amortization of Pre-Op. & Org.							8,216	8,216			31
32	Interest							148,212	148,212			32
33	Real Estate Taxes							72,851	72,851			33
34	Rent-Facility & Grounds			414,392	414,392		414,392	(414,392)				34
35	Rent-Equipment & Vehicles			28,376	28,376		28,376	580	28,956			35
36	Other (specify):* Home Office Ben. Allocation											36
37	<b>TOTAL Ownership</b>			449,095	449,095		449,095	(100,786)	348,309			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		88,664		88,664		88,664		88,664			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			152,482	152,482		152,482		152,482			42
43	Other (specify):* Home Office Ben. Allocati			45,053	45,053		45,053	(45,053)				43
44	<b>TOTAL Special Cost Centers</b>		88,664	197,535	286,199		286,199	(45,053)	241,146			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,474,318	419,495	1,735,314	3,629,127		3,629,127	(210,730)	3,418,397			45

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

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(6,423)	2		4
5	Telephone, TV & Radio in Resident Rooms	(5,144)	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	(25,934)	30		9
10	Interest and Other Investment Income	(552)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(382)	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	(23,276)	43		18
19	Entertainment				19
20	Contributions	(30)	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
25	Fund Raising, Advertising and Promotional	(1,593)	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	(25,709)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (89,043)</b>		<b>\$</b>	<b>30</b>

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)	(121,687)	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (121,687)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (210,730)</b>		<b>37</b>

\*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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

BHF USE ONLY						
48		49		50		51
						52

Flora Rehab & Hlth Care Ctr

ID# 0052266

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs-Part A	\$ (6,108)	43	1
2	X-Rays-Part A	(6,710)	43	2
3	Offset Miscellaneous Nursing Supplies Revenue	(4,632)	10	3
4	Offset Transportation Revenue	(6,384)	11	4
5	Offset Miscellaneous Office Supplies Revenue	(65)	21	5
6	Disallowed Special Events	(211)	43	6
7	Pet Expense	(1,261)	43	7
8	Resident Flowers	(338)	43	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	<b>Total</b>		(25,709)	49

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%	\$ 0	\$	1	
2	V	2 Food		Petersen Health Care, Inc.	100.00%	0		2	
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	0		3	
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	0		4	
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	0		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%	0		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%	192	192	12	
13	V							13	
14	Total		\$			\$ 192	\$ *	192	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%	\$ 52	\$	52	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	0			16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	0			17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	0			18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	0			19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	0			20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	0			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%	747		747	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	0			24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	0			25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	0			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		\$			\$ 799	\$ *	799	39

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

Facility Name & ID Number Flora Rehab & Hlth Care Ctr# 0052266Report Period Beginning: 1/1/2015Ending: 12/31/2015

## 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 Management Company, LLC	100.00%	\$ 0	\$	15	
16	V	2 Food		Petersen Management Company, LLC	100.00%	0		16	
17	V	3 Housekeeping		Petersen Management Company, LLC	100.00%	0		17	
18	V	4 Laundry		Petersen Management Company, LLC	100.00%	0		18	
19	V	5 Utilities		Petersen Management Company, LLC	100.00%	0		19	
20	V	6 Maintenance		Petersen Management Company, LLC	100.00%	0		20	
21	V	7 Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		21	
22	V	10 Nursing and Medical Records		Petersen Management Company, LLC	100.00%	0		22	
23	V	15 Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		23	
24	V	17 Administrative		Petersen Management Company, LLC	100.00%	0		24	
25	V	19 Professional Services		Petersen Management Company, LLC	100.00%	7,392	7,392	25	
26	V	20 Dues, Fees, Subs & Promotions		Petersen Management Company, LLC	100.00%	3,931	3,931	26	
27	V	21 Clerical and General Office		Petersen Management Company, LLC	100.00%	0		27	
28	V	22 Employee Benefits & Payroll		Petersen Management Company, LLC	100.00%	0		28	
29	V	23 Inservice Training & Education		Petersen Management Company, LLC	100.00%	0		29	
30	V	24 Travel and Seminar		Petersen Management Company, LLC	100.00%	0		30	
31	V	25 Other Admin. Staff Transport.		Petersen Management Company, LLC	100.00%	0		31	
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Management Company, LLC	100.00%	0		32	
33	V	30 Depreciation		Petersen Management Company, LLC	100.00%	558	558	33	
34	V	31 Amortization		Petersen Management Company, LLC	100.00%	2,180	2,180	34	
35	V	32 Interest		Petersen Management Company, LLC	100.00%	26,962	26,962	35	
36	V	33 Real Estate Taxes		Petersen Management Company, LLC	100.00%	0		36	
37	V	34 Rent-Facility and Grounds		Petersen Management Company, LLC	100.00%	0		37	
38	V	35 Rent-Equipment & Vehicles		Petersen Management Company, LLC	100.00%	0		38	
39	Total		\$			\$ 41,023	\$ *	41,023	39

\* 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	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 3,820	\$ 3,820
16	V	2 Food		Petersen Health Care Management, Inc.	100.00%	6	6
17	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	30	30
18	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	220	220
19	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,515	1,515
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
21	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0	
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	117	117
23	V	10A Therapy		Petersen Health Care Management, Inc.	100.00%	0	
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
25	V	17 Administrative	271,600	Petersen Health Care Management, Inc.	100.00%	65,750	(205,850)
26	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	6,758	6,758
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	121	121
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	42,833	42,833
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	28,645	28,645
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	295	295
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	67	67
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	3,006	3,006
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	462	462
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
35	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	6,861	6,861
36	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	221	221
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	501	501
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	580	580
39	Total		\$ 271,600			\$ 161,808	\$ * (109,792)

\* 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	19 Professional Fees	\$	Petersen 26, LLC	100.00%	\$ 6,314	\$	6,314	15
16	V	26 Insurance-Property		Petersen 26, LLC	100.00%	29,229		29,229	16
17	V	26 Insurance-MIP		Petersen 26, LLC	100.00%	23,458		23,458	17
18	V	30 Depreciation		Petersen 26, LLC	100.00%	101,515		101,515	18
19	V	31 Amortization		Petersen 26, LLC	100.00%	6,036		6,036	19
20	V	32 Interest		Petersen 26, LLC	100.00%	121,581		121,581	20
21	V	33 Real Estate Taxes		Petersen 26, LLC	100.00%	72,350		72,350	21
22	V	34 Rent-Facility and Grounds	414,392	Petersen 26, LLC	100.00%			(414,392)	22
23	V				100.00%				23
24	V				100.00%				24
25	V				100.00%				25
26	V				100.00%				26
27	V				100.00%				27
28	V				100.00%				28
29	V				100.00%				29
30	V				100.00%				30
31	V				100.00%				31
32	V				100.00%				32
33	V				100.00%				33
34	V				100.00%				34
35	V				100.00%				35
36	V				100.00%				36
37	V				100.00%				37
38	V				100.00%				38
39	Total		\$ 414,392			\$ 360,483	\$ *	(53,909)	39

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

Facility Name &amp; ID Number

Flora Rehab &amp; Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## 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 Hospitality L	Peoria	Hospitality	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	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	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 &amp; ID Number

Flora Rehab &amp; Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Mason Point	Sullivan				1
2			McLeansboro Rehab & Health Care Center	McLeansboro				2
3			Mt. Vernon Health Care Center	Mt. Vernon				3
4			Newman Rehab & Health Care Center	Newman				4
5			Nokomis Rehab & Health Care Center	Nokomis				5
6			North Aurora Care Center	North Aurora				6
7			Palm Terrace of Mattoon	Mattoon				7
8			Piper City Rehab & Living Center	Piper City				8
9			Pleasant View Rehab & Health Care Center	Morrison				9
10			Polo Rehabilitation & Health Care Center	Polo				10
11			Prairie City Rehab & Health Care Center	Prairie City				11
12			Robings Manor Nursing Home	Brighton				12
13			Rochelle Gardens	Rochelle				13
14			Rochelle Rehab & Health Care Center	Rochelle				14
15			Rock Falls Rehab & Health Care Center	Rock Falls				15
16			Arrow Wood Independent Living	Rock Falls				16
17			Roseville Rehab and Health Care Center	Roseville				17
18			Rosiclare Rehab & Health Care Center	Rosiclare				18
19			Royal Oaks Care Center	Kewanee				19
20			Sandwich Rehab & Health Care Center	Sandwich				20
21			Iron Wood Independent Living	Sandwich				21
22			Shawnee Rose Care Center	Harrisburg				22
23			Shelbyville Rehab & Health Care Center	Shelbyville				23
24			South Elgin Rehab & Health Care Center	South Elgin				24
25			Sullivan Health Care Center	Sullivan				25
26			Sunset Manor Nursing Home	Canton				26
27			Swansea Rehab & Health Care	Swansea				27
28			Timbercreek Rehab & Health Center	Pekin				28
29			Toulon Health Care Center	Toulon				29
30			Tuscola Health Care Center	Tuscola				30

Facility Name &amp; ID Number

Flora Rehab &amp; Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Twin Lakes Rehab & Health Care Center	Paris				1
2			Vandalia Rehab & Health Care Center	Vandalia				2
3			Watseka Health Care Center	Watseka				3
4			Westside Rehab & Care Center	West Frankfort				4
5			Whispering Oaks	Rosiclare				5
6			White Oak Rehab & Health Care Center	Mt. Vernon				6
7			Willow Rose Rehab & Health Care Center	Jerseyville				7
8			Sheldon Health Care Center	Sheldon				8
9			Tuscola Health Care Center	Tuscola				9
10			Effingham Health Care Center	Effingham				10
11			Collinsville Health Care Center	Collinsville				11
12			Ozark Rehab & Health Care Center	Osage Beach, MO				12
13			Tarkio Rehab & Health Care Center	Tarkio, MO				13
14			Shangri-la Rehab & Living Center	Blue Springs, MO				14
15			Prairie Rose Care Center	Pana				15
16			Illini Heritage Rehab & Health Center	Champaign				16
17			Courtyard Estates of Kewanee	Kewanee				17
18			Courtyard Estates of Bradford	Bradford				18
19			Courtyard Estates of Galva	Galva				19
20			Courtyard Estates of Walcott	Walcott				20
21			Courtyard Village of Kewanee	Kewanee				21
22			Lakewood Village	Charleston				22
23			Courtyard Estates of Monmouth	Monmouth				23
24			Riverview Estates	Havana				24
25			Simple Blessings	Casey				25
26			Courtyard Estates of Bushnell	Bushnell				26
27			Courtyard Estates of Canton	Canton				27
28			Legacy Estates of Monmouth	Monmouth				28
29			Courtyard Estates of Sullivan	Sullivan				29
30			Courtyard Estates of Peoria	Peoria				30

Facility Name & ID Number

Flora Rehab & Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Cornerstone Health and Rehabilitation	Peoria				1
2			Rock River Gardens	Sterling				2
3			Sauk Valley Senior Living & Rehabilitation	Rock Falls				3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30



Facility Name & ID Number Flora Rehab & Hlth Care Ctr # 0052266 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Flora Rehab & Hlth Care Ctr

# 0052266 Report Period Beginning: 1/1/2015

Ending: 2/31/2015

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	1,553,881	75	\$ 0	\$ 0	19,714	\$ 0	1
2	2	Food	Resident Days	1,553,881	75	0	0	19,714	0	2
3	3	Housekeeping	Resident Days	1,553,881	75	0	0	19,714	0	3
4	5	Utilities	Resident Days	1,553,881	75	0	0	19,714	0	4
5	6	Maintenance	Resident Days	1,553,881	75	0	0	19,714	0	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	19,714	0	6
7	9	Medical Director	Resident Days	1,553,881	75	0	0	19,714	0	7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	0	0	19,714	0	8
9	10A	Therapy	Resident Days	1,553,881	75	0	0	19,714	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	19,714	0	10
11	17	Administrative	Resident Days	1,553,881	75	0	0	19,714	0	11
12	19	Professional Services	Resident Days	1,553,881	75	15,159	0	19,714	192	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	4,077	0	19,714	52	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	0	0	19,714	0	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,553,881	75	0	0	19,714	0	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	0	0	19,714	0	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	0	0	19,714	0	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	0	0	19,714	0	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	0	0	19,714	0	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	19,714	0	20
21	30	Depreciation	Resident Days	1,553,881	75	58,874	0	19,714	747	21
22	32	Interest	Resident Days	1,553,881	75	0	0	19,714	0	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	0	0	19,714	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	0	0	19,714	0	24
25	TOTALS					\$ 78,110	\$		\$ 991	25

Facility Name & ID Number Flora Rehab & Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending: 2/31/2015

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

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	172,530	6	\$	19,714	\$	1
2	2	Food	Resident Days	172,530	6		19,714		2
3	3	Housekeeping	Resident Days	172,530	6		19,714		3
4	4	Laundry	Resident Days	172,530	6		19,714		4
5	5	Utilities	Resident Days	172,530	6		19,714		5
6	6	Maintenance	Resident Days	172,530	6		19,714		6
7	7	Mgmt. Allocation of Benefits	Resident Days	172,530	6		19,714		7
8	10	Nursing and Medical Records	Resident Days	172,530	6		19,714		8
9	15	Mgmt. Allocation of Benefits	Resident Days	172,530	6		19,714		9
10	17	Administrative	Resident Days	172,530	6		19,714		10
11	19	Professional Services	Resident Days	172,530	6	64,696	19,714	7,392	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	172,530	6	34,401	19,714	3,931	12
13	21	Clerical and General Office	Resident Days	172,530	6		19,714		13
14	22	Employee Benefits & Payroll	Resident Days	172,530	6		19,714		14
15	23	Inservice Training & Education	Resident Days	172,530	6		19,714		15
16	24	Travel and Seminar	Resident Days	172,530	6		19,714		16
17	25	Other Admin. Staff Transport.	Resident Days	172,530	6		19,714		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	172,530	6		19,714		18
19	30	Depreciation	Resident Days	172,530	6	4,880	19,714	558	19
20	31	Amortization	Resident Days	172,530	6	19,078	19,714	2,180	20
21	32	Interest	Resident Days	172,530	6	235,965	19,714	26,962	21
22	33	Real Estate Taxes	Resident Days	172,530	6		19,714		22
23	34	Rent-Facility and Grounds	Resident Days	172,530	6		19,714		23
24	35	Rent-Equipment & Vehicles	Resident Days	172,530	6		19,714		24
25	TOTALS					\$ 359,020	\$	\$ 41,023	25

Facility Name & ID Number Flora Rehab & Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending: 2/31/2015

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	1,553,881	75	\$ 301,135	\$ 292,840	19,714	\$ 3,820	1
2	2	Food	Resident Days	1,553,881	75	480		19,714	6	2
3	3	Housekeeping	Resident Days	1,553,881	75	2,362	2,362	19,714	30	3
4	5	Utilities	Resident Days	1,553,881	75	17,327		19,714	220	4
5	6	Maintenance	Resident Days	1,553,881	75	119,427	88,000	19,714	1,515	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			19,714		6
7	9	Medical Director	Resident Days	1,553,881	75			19,714		7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	9,192		19,714	117	8
9	10A	Therapy	Resident Days	1,553,881	75			19,714		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			19,714		10
11	17	Administrative	Resident Days	1,553,881	75	4,799,018	4,755,666	19,714	65,750	11
12	19	Professional Services	Resident Days	1,553,881	75	532,666		19,714	6,758	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	9,548		19,714	121	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	3,376,139	3,043,176	19,714	42,833	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,553,881	75	2,257,824		19,714	28,645	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	23,223		19,714	295	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	5,279		19,714	67	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	236,965		19,714	3,006	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	36,398		19,714	462	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			19,714		20
21	30	Depreciation	Resident Days	1,553,881	75	540,826		19,714	6,861	21
22	32	Interest	Resident Days	1,553,881	75	17,439		19,714	221	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	39,471		19,714	501	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	45,727		19,714	580	24
25	TOTALS					\$ 12,370,446	\$ 8,182,044		\$ 161,808	25

Facility Name & ID Number

Flora Rehab & Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

**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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	1st Merit		X	HUD Loan	Varies	5/1/13	3,824,000	\$ 3,561,100	4/30/38	Varies	\$ 121,994	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>						\$ 3,824,000	\$ 3,561,100			\$ 121,994	9						
<b>B. Non-Facility Related*</b>																		
10											(965)	10						
11											221	11						
12											26,962	12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 26,218	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 3,824,000	\$ 3,561,100			\$ 148,212	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 23,458 Line # 26

\* 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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2014 report.		\$	<b>73,767</b>		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.)		\$	<b>71,981</b>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(1,786)</b>		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>74,136</b>		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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<b>501</b>	<b>Home Office Allocation</b>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>72,851</b>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<b>66,134</b>	8		
	2011	<b>67,409</b>	9		
	2012	<b>64,828</b>	10		
	2013	<b>71,618</b>	11		
	2014	<b>71,981</b>	12		
<b>Accrual based on prior year tax bill.</b>					
				<b>FOR BHF USE ONLY</b>	
				13	13
				14	14
				15	15
				16	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.**

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Flora Rehab & Hlth Care Ctr COUNTY Clay

FACILITY IDPH LICENSE NUMBER 0052266

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 2014 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 2014.

(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>10-23-400-014</u>	<u>Long-Term Care Facility</u>	\$ <u>71,981.32</u>	\$ <u>71,981.32</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>71,981.32</u></u>	\$ <u><u>71,981.32</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

**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.**



**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 24,488 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: 150,897 2. Number of Years Over Which it is Being Amortized: 25  
 3. Current Period Amortization: 8,216 4. Dates Incurred: January-December 2013

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>278,784</u>	<u>2004</u>	<u>\$ 129,000</u>	1
2					2
3	<b>TOTALS</b>	<b>278,784</b>		<b>\$ 129,000</b>	3

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	99	2004	1973	\$ 2,214,200	\$	35	\$ 63,263	\$ 63,263	\$ 701,165	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Sidewalks		2006	3,605		15	240	240	2,280	9
10	Front Door Repair		2008	5,090		25	204	204	1,530	10
11	B-Unit Shower Units		2008	14,000		25	560	560	4,200	11
12	Roof Replacement		2010	52,985		25	2,120	2,120	11,660	12
13	Replacement of Kitchen and Dining Room Flooring & Painting		2011	19,985		15	1,332	1,332	5,994	13
14	Replacement of Kitchen and Dining Room Flooring & Painting		2012	2,405		15	160	160	560	14
15	Air Conditioner-Roof Top		2012	6,341		15	422	422	1,477	15
16	Roof Replacement		2013	102,805		25	4,112	4,112	10,280	16
17	Air Conditioner		2013	12,675		15	846	846	2,115	17
18	Parking Lot Install		2014	11,625		25	465	465	698	18
19	Water Heater		2014	3,850		7	550	550	825	19
20	Water Heater		2014	4,042		7	577	577	866	20
21	Water Heater		2014	3,918		7	560	560	840	21
22										22
23										23
24										24
25										25
26										26
27										27
28	Land Improvements Booked				240			(240)		28
29	Building Booked				88,621			(88,621)		29
30	Building Improvement Booked				11,930			(11,930)		30
31										31
32	2015-Home Office Allocation-Building Improvements			8,626			207	207		32
33	2015-Home Office Allocation-Land Improvements			805			51	51		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 Flora Rehab & Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,466,957	\$ 100,791		\$ 75,669	\$ (25,122)	\$ 744,490	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	\$ 62,809	\$ 6,948	\$ 6,280	\$ (668)	5-10 yrs.	\$ 33,701	71
72	Current Year Purchases	4,340	103	217	114	10 yrs.	217	72
73	Fully Depreciated Assets	610,135					610,135	73
74	Home Office Allocation			7,908	7,908			74
75	TOTALS	\$ 677,284	\$ 7,051	\$ 14,405	\$ 7,354		\$ 644,053	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	Administrative	2005 Ford	2004	\$ 33,217	\$	\$	\$		\$ 33,217	76
77										77
78										78
79										79
80	TOTALS			\$ 33,217	\$	\$	\$		\$ 33,217	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,306,458	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 107,842	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 90,074	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (17,768)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,421,760	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 Flora Rehab & Hlth Care Ctr

# 0052266

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

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

12. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

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: \$ 28,956 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	<u>N/A</u>				18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	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.

**Flora Rehab & Hlth Care Ctr**

**0052266**

**Period Beginning 1/1/2015**

**Period End 12/31/2015**

**Schedule 14A**

**XII. Rental Costs**

**B. Equipment**

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

Medical Equipment	\$ 20,831
Dishwasher	117
Copier	7,428
Home Office Allocation	<u>580</u>
	<u><u>28,956</u></u>

Facility Name & ID Number Flora Rehab & Hlth Care Ctr # 0052266 Report Period Beginning: 1/1/2015 Ending: 12/31/2015  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. 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		3	4
		1	2		
		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**

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

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

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

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

	Service	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	\$	11,868	\$	178,021	\$	11,868	\$	178,021	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		6,442		96,836		6,442		96,836	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	10A(3)	hrs		12,308		184,623		12,308		184,623	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					88,664			88,664	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <u>Respiratory Therapy</u>				2		116		2		116	12
13	Other (specify):											13
14	<b>TOTAL</b>			\$	30,620	\$	459,596	\$	88,664	\$	548,260	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 Flora Rehab & Hlth Care Ctr

# 0052266

Report Period Beginning: 1/1/2015

Ending:

12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,224,305	\$ 1,224,305	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>5,310</u> )	928,807	928,807	3
4	Supply Inventory (priced at <u>Cost</u> )	15,982	15,982	4
5	Short-Term Investments			5
6	Prepaid Insurance	30,627	42,671	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		31,787	8
9	Other(specify): <u>Prepaid Expenses</u>	147,015	147,015	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,346,736	\$ 2,390,567	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		129,000	13
14	Buildings, at Historical Cost		2,222,826	14
15	Leasehold Improvements, at Historical Cost	11,810	244,131	15
16	Equipment, at Historical Cost	65,694	710,501	16
17	Accumulated Depreciation (book methods)	(45,533)	(1,421,760)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		150,897	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(16,096)	20
21	Restricted Funds		492,451	21
22	Other Long-Term Assets (specify <u>Goodwill</u> )	18,710	18,710	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 50,681	\$ 2,530,660	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,397,417	\$ 4,921,227	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 537,943	\$ 568,010	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	110,722	110,722	30
31	Accrued Taxes Payable (excluding real estate taxes)	201,478	201,478	31
32	Accrued Real Estate Taxes(Sch.IX-B)		74,136	32
33	Accrued Interest Payable		10,030	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Withholdings</u>	2,895	2,895	36
37	<u>Accrued Management Fees</u>			37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 853,038	\$ 967,271	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,561,100	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Intercompany Loans</u>	1,855,834	251,785	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,855,834	\$ 3,812,885	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,708,872	\$ 4,780,156	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (311,455)	\$ 141,071	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,397,417	\$ 4,921,227	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (555,305)	1
2	Restatements (describe):		2
3	Prior Period Adjustment Made After Cost Report Was Filed	1,059	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (554,246)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	242,791	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)	\$ 242,791	17
<b>B. Transfers (Itemize):</b>			
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)	\$ (311,455)	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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,171,649	1
2	Discounts and Allowances for all Levels	(350,871)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 2,820,778</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	826,111	6
7	Oxygen	839	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 826,950</b>	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	6,423	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	176,269	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	21,580	20
21	Other Medical Services	8,285	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 212,557</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	552	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 552</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Transportation Revenue</u>	6,384	28
28a	<u>Miscellaneous Revenue</u>	4,697	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 11,081</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 3,871,918</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	667,320	31
32	Health Care	1,700,147	32
33	General Administration	526,366	33
<b>B. Capital Expense</b>			
34	Ownership	449,095	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	133,717	35
36	Provider Participation Fee	152,482	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 3,629,127</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>242,791</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 242,791</b>	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,692,122	44
45	Private Pay - Net Inpatient Revenue	403,577	45
46	Medicare - Net Inpatient Revenue	684,209	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	42,184	47
48	Other-(specify) <u>Charity Therapy Allowance</u>	(1,314)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 2,820,778</b>	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 Flora Rehab & Hlth Care Ctr

# 0052266

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

**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	1,986	1,986	\$ 59,721	\$ 30.07	1
2	Assistant Director of Nursing	805	805	18,284	22.71	2
3	Registered Nurses	7,194	7,446	165,952	22.29	3
4	Licensed Practical Nurses	12,712	13,100	237,200	18.11	4
5	CNAs & Orderlies	40,147	42,113	484,810	11.51	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,931	2,228	25,856	11.61	9
10	Activity Assistants					10
11	Social Service Workers	1,784	1,974	31,570	15.99	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	24,961	12.00	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,784	13,179	117,432	8.91	15
16	Dishwashers					16
17	Maintenance Workers	3,354	3,635	49,891	13.73	17
18	Housekeepers	9,806	10,265	95,111	9.27	18
19	Laundry	5,499	5,788	57,102	9.87	19
20	Administrator	2,080	2,080	65,750	31.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,914	2,079	30,726	14.78	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,361	2,421	48,310	19.95	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Transportation</u>	1,933	2,085	27,392	13.14	33
34	TOTAL (lines 1 - 33)	108,370	113,264	\$ 1,540,068 *	\$ 13.60	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	56	\$ 2,757	L1, C3	35
36	Medical Director	Monthly	4,000	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,257	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)	56	\$ 11,014		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

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount		
Jodi Sanders	Administrator	0	\$ 65,750	Workers' Compensation Insurance	\$ 50,709	IDPH License Fee	\$ 1,990		
				Unemployment Compensation Insurance	47,156	Advertising: Employee Recruitment	894		
				FICA Taxes	105,771	Health Care Worker Background Check			
				Employee Health Insurance	(21,868)	(Indicate # of checks performed <u>157</u> )	1,647		
				Employee Meals		Miscellaneous Licenses & Permits	226		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Dues & Subscriptions			
				Employee Relations	2,707	Home Office Allocation	4,104		
				Employee Retirement	667				
				Home Office Allocation	28,645				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 65,750	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)			
B. Administrative - Other						Less: Public Relations Expense ( )			
Description			Amount			Non-allowable advertising ( )			
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 271,600			Yellow page advertising ( )			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 271,600	E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**			
C. Professional Services				Description	Line #	Amount	Description	Amount	
Vendor/Payee	Type	Amount							
E-Health Data Solutions	Computer Services	3,681					Out-of-State Travel	\$	
Frontier	Computer Services	795							
Honkamp, Krueger and Company	Accounting Fees	1,312					In-State Travel		
				N/A					
							Seminar Expense		
							Home Office Allocation	67	
							Entertainment Expense	( )	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 5,788	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 67

\* Attach copy of IMRF notifications

\*\*See instructions.

Flora Rehab & Hlth Care Ctr  
0052266  
Period Beginning  
Period End

1/1/2015  
12/31/2015

Schedule 21A

XIX. SUPPORT SCHEDULE  
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		5,788
<b>Home Office Allocation</b>		
Denton's US LLP	Legal	96
Applegate and Thorne	Legal	15
Miller Hall and Triggs	Legal	15
Healthcare Resources International	Legal	79
Lexis Nexis	Legal	6
GoffWilson	Legal	658
First Merit	Legal	250
CliftonLarson Allen	Accountants	1,026
Ginoli & Co.	Accountants	6,892
Miscellaneous	Computer Services	40
CCH	Computer Services	13
PTC Select	Computer Services	16
Advanced Answers on Demand	Computer Services	2104
Stratus Networks	Computer Services	383
Kemper Technology	Computer Services	563
AT&T	Computer Services	5
Ability Network	Computer Services	542
CIAN	Computer Services	381
Comcast	Computer Services	14
Emdeon	Computer Services	32
Charter Communications	Computer Services	26
Allscripts	Computer Services	458
Allpayer Exchange	Computer Services	12
E-Health Technologies	Computer Services	8
Macquarie Technology Services	Computer Services	13

Optimizer	Other Prof Fees	37
D.J. Howard Appraisers	Other Prof Fees	33
Key Corporate Services	Other Prof Fees	112
Consolidated Land Surveying	Other Prof Fees	70
Alan Litwiller	Other Prof Fees	15
Marotta Gund Budd & Derza	Other Prof Fees	6742

Total (agree to Schedule V, line 19, column 8)		<u>26,444</u>
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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												
5												
6	N/A											
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$



Facility Name &amp; ID Number Flora Rehab &amp; Hlth Care Ctr

# 0052266

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

## 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. \$ 23,120 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- 
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 152,482  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 6,423
- (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. \$ 6,834
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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.