FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

I. IDPH License ID Number: 0053140

Facility Name: South Elgin Rehab & HCC

Address: 746 West Spring St (Number) South Elgin (City) 60177 (Zip Code)

County: Kane

Telephone Number: (847) 697-0565 **Fax #** (847) 697-0568

HFS ID Number:

Date of Initial License for Current Owners: 10/1/2005

Type of Ownership:

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2015 to 12/31/2015 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed)
(Date)
(Type or Print Name) Mark B. Petersen
(Title) Chief Executive Officer

Paid Preparer

(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	14	Skilled (SNF)	14	5,110	1
2		Skilled Pediatric (SNF/PED)			2
3	76	Intermediate (ICF)	76	27,740	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	90	TOTALS	90	32,850	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF		758	1,085	1,843	8
9	SNF/PED					9
10	ICF	23,512		388	23,900	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,512	758	1,473	25,743	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.37%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 10/1/2005

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 10/1/2005 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 14 and days of care provided 1,085

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

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

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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 Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	152,029	13,276	1,824	167,129		167,129	4,989	172,118			1
2	Food Purchase		156,563		156,563		156,563	8	156,571			2
3	Housekeeping	144,314	32,836		177,150		177,150	39	177,189			3
4	Laundry	465	5,855		6,320		6,320		6,320			4
5	Heat and Other Utilities			54,473	54,473		54,473	287	54,760			5
6	Maintenance	53,249	10,098	33,423	96,770		96,770	1,979	98,749			6
7	Other (specify):* Home Office Ben. Allocation											7
8	**TOTAL General Services**	350,057	218,628	89,720	658,405		658,405	7,302	665,707			8
	B. Health Care and Programs											
9	Medical Director			13,200	13,200		13,200		13,200			9
10	Nursing and Medical Records	1,416,766	196,753	19,523	1,633,042		1,633,042	4	1,633,046			10
10a	Therapy		5	351,920	351,925		351,925		351,925			10a
11	Activities	69,015	122		69,137		69,137	(1,156)	67,981			11
12	Social Services	43,267	44		43,311		43,311		43,311			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	**TOTAL Health Care and Programs**	1,529,048	196,924	384,643	2,110,615		2,110,615	(1,152)	2,109,463			16
	C. General Administration											
17	Administrative			310,100	310,100		310,100	(245,100)	65,000			17
18	Directors Fees											18
19	Professional Services			11,441	11,441		11,441	18,091	29,532			19
20	Dues, Fees, Subscriptions & Promotions			5,677	5,677		5,677	744	6,421			20
21	Clerical & General Office Expenses	28,575	5,840	18,743	53,158		53,158	55,812	108,970			21
22	Employee Benefits & Payroll Taxes			268,961	268,961		268,961	37,405	306,366			22
23	Inservice Training & Education			600	600		600	385	985			23
24	Travel and Seminar							87	87			24
25	Other Admin. Staff Transportation			8,294	8,294		8,294	3,926	12,220			25
26	Insurance-Prop.Liab.Malpractice			22,662	22,662		22,662	6,055	28,717			26
27	Other (specify):* Home Office Ben. Allocation											27
28	**TOTAL General Administration**	28,575	5,840	646,478	680,893		680,893	(122,595)	558,298			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,907,680	421,392	1,120,841	3,449,913		3,449,913	(116,445)	3,333,468			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 South Elgin Rehab & HCC #0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			5,748	5,748		5,748	27,739	33,487			30
31	Amortization of Pre-Op. & Org.							169,005	169,005			31
32	Interest							360,565	360,565			32
33	Real Estate Taxes			47,819	47,819		47,819	654	48,473			33
34	Rent-Facility & Grounds			606,849	606,849		606,849	(606,849)				34
35	Rent-Equipment & Vehicles			41,489	41,489		41,489	758	42,247			35
36	Other (specify):* Home Office Ben. Allocation											36
37	**TOTAL Ownership**			701,905	701,905		701,905	(48,128)	653,777			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		47,717		47,717		47,717		47,717			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			196,370	196,370		196,370		196,370			42
43	Other (specify):* Home Office Ben. Allocati	25,227	87	27,834	53,148		53,148	(53,148)				43
44	**TOTAL Special Cost Centers**	25,227	47,804	224,204	297,235		297,235	(53,148)	244,087			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,932,907	469,196	2,046,950	4,449,053		4,449,053	(217,721)	4,231,332			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 South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,446)	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	4,018	30		9
10	Interest and Other Investment Income	(21,376)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(8,268)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(26,216)	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	(11,060)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (72,352)		$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(145,369)	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (145,369)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (217,721)		37

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

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

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

STATE OF ILLINOIS **Page 5A**

South Elgin Rehab & HCC

ID# 0053140

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (7,015)	43	1
2	X-Rays-Part A	(2,138)	43	2
3	Offset Transportation Revenue	(1,156)	11	3
4	Offset Nursing Supplies Revenue	(148)	10	4
5	Offset Miscellaneous Office Supplies Revenue	(120)	21	5
6	Disallowed Special Events	(370)	43	6
7	Resident Flowers	(113)	43	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(11,060)		49

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	$	Petersen Health Care, 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%	251	251	12
13	V								13
14	Total			$			$ 251	$ * 251	14

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	20	Dues, Fees, Subs & Promotions	$	Petersen Health Care, Inc.	100.00%	$ 68	$ 68	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%	975	975	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			$			$ 1,043	$ * 1,043	39

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Petersen Health Properties, LLC	100.00%	$ 0	$	15
16	V	2	Food		Petersen Health Properties, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Properties, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Properties, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Properties, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Properties, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Properties, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Properties, LLC	100.00%	0		22
23	V	15	Mgmt. Allocation of Benefits		Petersen Health Properties, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Health Properties, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Health Properties, LLC	100.00%	9,015	9,015	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Properties, LLC	100.00%	518	518	26
27	V	21	Clerical and General Office		Petersen Health Properties, LLC	100.00%	0		27
28	V	22	Employee Benefits & Payroll		Petersen Health Properties, LLC	100.00%	0		28
29	V	23	Inservice Training & Education		Petersen Health Properties, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Health Properties, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Properties, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Properties, LLC	100.00%	0		32
33	V	30	Depreciation		Petersen Health Properties, LLC	100.00%	0		33
34	V	31	Amortization		Petersen Health Properties, LLC	100.00%	0		34
35	V	32	Interest		Petersen Health Properties, LLC	100.00%	29,580	29,580	35
36	V	33	Real Estate Taxes		Petersen Health Properties, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Properties, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Properties, LLC	100.00%	0		38
39	Total			$			$ 39,113	$ * 39,113	39

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Petersen Health Care Management, Inc.	100.00%	$ 4,989	$ 4,989	15
16	V	2	Food		Petersen Health Care Management, Inc.	100.00%	8	8	16
17	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	39	39	17
18	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	287	287	18
19	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	1,979	1,979	19
20	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		20
21	V	9	Medical Director		Petersen Health Care Management, Inc.	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	152	152	22
23	V	10A	Therapy		Petersen Health Care Management, Inc.	100.00%	0		23
24	V	15	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		24
25	V	17	Administrative	310,100	Petersen Health Care Management, Inc.	100.00%	65,000	(245,100)	25
26	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	8,825	8,825	26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	158	158	27
28	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	55,932	55,932	28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	37,405	37,405	29
30	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	385	385	30
31	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	87	87	31
32	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	3,926	3,926	32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	603	603	33
34	V	27	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		34
35	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	8,960	8,960	35
36	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	289	289	36
37	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	654	654	37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	758	758	38
39	Total			$ 310,100			$ 190,436	$ * (119,664)	39

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	26	Insurance-Prop./Liab./Malprac.	$	South Elgin Land	100.00%	$ 5,452	$ 5,452	15
16	V	30	Depreciation		South Elgin Land	100.00%	13,786	13,786	16
17	V	31	Amortization of Pre-Op. & Org.		South Elgin Land	100.00%	169,005	169,005	17
18	V	32	Interest		South Elgin Land	100.00%	352,072	352,072	18
19	V	33	Rent-Facility and Grounds	606,849	South Elgin Land	100.00%		(606,849)	19
20	V	43	Service Charges-Banks		South Elgin Land	100.00%	422	422	20
21	V					100.00%			21
22	V					100.00%			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			$ 606,849			$ 540,737	$ * (66,112)	39

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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, L	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syster	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care Y	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care Y	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care Y	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care Y	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care I	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach. MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankfo	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	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 & ID Number South Elgin Rehab & HCC # 0053140 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 & ID Number South Elgin Rehab & HCC # 0053140 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 South Elgin Rehab & HCC # 0053140 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 South Elgin Rehab & HCC # 0053140 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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,553,881	75	$ 0	$ 0	25,743	$ 0	1
2	2	Food	Resident Days	1,553,881	75	0	0	25,743	0	2
3	3	Housekeeping	Resident Days	1,553,881	75	0	0	25,743	0	3
4	5	Utilities	Resident Days	1,553,881	75	0	0	25,743	0	4
5	6	Maintenance	Resident Days	1,553,881	75	0	0	25,743	0	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	25,743	0	6
7	9	Medical Director	Resident Days	1,553,881	75	0	0	25,743	0	7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	0	0	25,743	0	8
9	10A	Therapy	Resident Days	1,553,881	75	0	0	25,743	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	25,743	0	10
11	17	Administrative	Resident Days	1,553,881	75	0	0	25,743	0	11
12	19	Professional Services	Resident Days	1,553,881	75	15,159	0	25,743	251	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	4,077	0	25,743	68	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	0	0	25,743	0	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,553,881	75	0	0	25,743	0	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	0	0	25,743	0	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	0	0	25,743	0	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	0	0	25,743	0	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	0	0	25,743	0	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	25,743	0	20
21	30	Depreciation	Resident Days	1,553,881	75	58,874	0	25,743	975	21
22	32	Interest	Resident Days	1,553,881	75	0	0	25,743	0	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	0	0	25,743	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	0	0	25,743	0	24
25	TOTALS					$ 78,110	$		$ 1,294	25

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	62,865	3	$	$	7,030	$	1
2	2	Food	Resident Days	62,865	3			7,030		2
3	3	Housekeeping	Resident Days	62,865	3			7,030		3
4	4	Laundry	Resident Days	62,865	3			7,030		4
5	5	Utilities	Resident Days	62,865	3			7,030		5
6	6	Maintenance	Resident Days	62,865	3			7,030		6
7	7	Mgmt. Allocation of Benefits	Resident Days	62,865	3			7,030		7
8	10	Nursing and Medical Records	Resident Days	62,865	3			7,030		8
9	15	Mgmt. Allocation of Benefits	Resident Days	62,865	3			7,030		9
10	17	Administrative	Resident Days	62,865	3			7,030		10
11	19	Professional Services	Resident Days	62,865	3	22,015		7,030	9,015	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	62,865	3	1,266		7,030	518	12
13	21	Clerical and General Office	Resident Days	62,865	3			7,030		13
14	22	Employee Benefits & Payroll	Resident Days	62,865	3			7,030		14
15	23	Inservice Training & Education	Resident Days	62,865	3			7,030		15
16	24	Travel and Seminar	Resident Days	62,865	3			7,030		16
17	25	Other Admin. Staff Transport.	Resident Days	62,865	3			7,030		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	62,865	3			7,030		18
19	30	Depreciation	Resident Days	62,865	3			7,030		19
20	31	Amortization	Resident Days	62,865	3			7,030		20
21	32	Interest	Resident Days	62,865	3	72,235		7,030	29,580	21
22	33	Real Estate Taxes	Resident Days	62,865	3			7,030		22
23	34	Rent-Facility and Grounds	Resident Days	62,865	3			7,030		23
24	35	Rent-Equipment & Vehicles	Resident Days	62,865	3			7,030		24
25	TOTALS					$ 95,516	$		$ 39,113	25

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,553,881	75	$ 301,135	$ 292,840	25,743	$ 4,989	1
2	2	Food	Resident Days	1,553,881	75	480		25,743	8	2
3	3	Housekeeping	Resident Days	1,553,881	75	2,362	2,362	25,743	39	3
4	5	Utilities	Resident Days	1,553,881	75	17,327		25,743	287	4
5	6	Maintenance	Resident Days	1,553,881	75	119,427	88,000	25,743	1,979	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			25,743		6
7	9	Medical Director	Resident Days	1,553,881	75			25,743		7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	9,192		25,743	152	8
9	10A	Therapy	Resident Days	1,553,881	75			25,743		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			25,743		10
11	17	Administrative	Resident Days	1,553,881	75	4,799,018	4,755,666	25,743	65,000	11
12	19	Professional Services	Resident Days	1,553,881	75	532,666		25,743	8,825	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	9,548		25,743	158	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	3,376,139	3,043,176	25,743	55,932	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,553,881	75	2,257,824		25,743	37,405	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	23,223		25,743	385	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	5,279		25,743	87	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	236,965		25,743	3,926	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	36,398		25,743	603	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			25,743		20
21	30	Depreciation	Resident Days	1,553,881	75	540,826		25,743	8,960	21
22	32	Interest	Resident Days	1,553,881	75	17,439		25,743	289	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	39,471		25,743	654	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	45,727		25,743	758	24
25	TOTALS					$ 12,370,446	$ 8,182,044		$ 190,436	25

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Busey Bank		X	Mortgage	Varies	1/1/2015	5,499,260	$ 5,440,000	12/31/2044	Varies	$ 352,577	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 5,499,260	$ 5,440,000			$ 352,577	9
	B. Non-Facility Related*											
10								Interest Income Offset			(21,881)	10
11								Home Office Allocation-PHP			29,580	11
12								Home Office Allocation-PHCM			289	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 7,988	14
15	TOTALS (line 9+line14)						$ 5,499,260	$ 5,440,000			$ 360,565	15

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

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

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 34,692	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.)		$ 40,643	2
3. Under or (over) accrual (line 2 minus line 1).		$ 5,951	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 41,868	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **Home Office Allocation** 654 **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 48,473	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	37,519	8
	2011	36,279	9
	2012	36,955	10
	2013	33,678	11
	2014	40,643	12

Accrual based on prior year tax bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME South Elgin Rehab & HCC COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0053140

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	06-34-226-014	Long-Term Care Facility	$ 40,643.30	$ 40,643.30
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 40,643.30	$ 40,643.30

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.

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 15,169 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

N/A

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

1. Total Amount Incurred: 169,005 2. Number of Years Over Which it is Being Amortized: 1

3. Current Period Amortization: 169,005 4. Dates Incurred: 2014-2015

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	131,116	2005	$ 467,500	1
2					2
3	TOTALS	131,116		$ 467,500	3

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			2005	1970	$ ***	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Wheelchair			2006	15,515		25	621	621	5,899	9
10	Backflow Prevention			2006	14,325		25	573	573	5,444	10
11	Walls			2006	3,550		25	142	142	1,349	11
12	7 Rooms-Floor Replacement, Painting, Wallpaper, Trim Labor			2007	10,400		20	520	520	4,420	12
13	7 Rooms-Floor Tile, Sink, Supplies, Paint, Wallpaper			2007	5,100		20	255	255	2,085	13
14	Fire Sprinkler System Repair			2008	2,580		15	172	172	1,290	14
15	Dry Pipe Valve Accelerator Replacement			2008	8,436		15	562	562	4,215	15
16	Sprinkler System Repairs			2008	5,156		15	344	344	2,580	16
17	Water Line Repairs			2008	6,969		15	464	464	3,480	17
18	Sprinkler System Replacement			2009	27,836		20	1,392	1,392	9,048	18
19	Pendant Sprinkler System			2010	5,462		7	780	780	4,290	19
20	Water Heater			2011	5,120		7	732	732	3,294	20
21	Air Conditioner			2012	3,046		15	204	204	714	21
22	Water Heater			2012	11,870		7	1,696	1,696	5,936	22
23	Sewer Line Repair			2013	2,816		7	402	402	1,005	23
24	Fire Sprinkler System Repair			2013	22,855		15	1,524	1,524	3,810	24
25	Paving in front of building			2013	3,960		15	264	264	660	25
26	Alarm System Replacement			2013	7,256		7	1,036	1,036	2,590	26
27	Grease Interceptor			2014	10,500		15	700	700	1,050	27
28	Water Heater			2014	4,981		7	712	712	1,068	28
29											29
30	*** Note:										30
31	Facility was purchased as part of a multi-facility										31
32	sale. For purposes of allocating the purchase										32
33	price, appraisers valued the building and land										33
34	at the value of the bare land only. The allocated										34
35	amount appears on page 11 (Sch XI (A) line 1, column 4).										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 South Elgin Rehab & HCC # 0053140 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 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Steel Pipe Repair	2015	$ 9,510	$	7	$ 1,359	$ 1,359	$ 679	37
38	Water Heater	2015	4,020		7	574	574	287	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	Building Improvement Booked			12,858			(12,858)		65
66									66
67	2015-Home Office Allocation-Building Improvements		11,264			270	270		67
68	2015-Home Office Allocation-Land Improvements		1,051			67	67		68
69									69
70	TOTAL (lines 4 thru 69)		$ 203,578	$ 12,858		$ 15,365	$ 2,507	$ 65,193	70

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	$ 79,720	$ 6,105	$ 7,820	$ 1,715	5-10 yrs.	$ 43,962	71
72	Current Year Purchases	14,067	570	704	134	10 yrs.	704	72
73	Fully Depreciated Assets	125,854					125,854	73
74	Home Office Allocation			9,598	9,598			74
75	TOTALS	$ 219,641	$ 6,675	$ 18,122	$ 11,447		$ 170,520	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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	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)	$ 890,719	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 19,533	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 33,487	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 13,954	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 235,713	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 South Elgin Rehab & HCC # 0053140 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	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2016	$
13.	/2017	$
14.	/2018	$

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: $ 35,309 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	Facility	2006 Ford E250	$ 578.17	$ 6,938	17
18					18
19					19
20					20
21	TOTAL		$ 578.17	$ 6,938	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.

South Elgin Rehab & HCC
0053140
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	$	21,766
Dishwasher		830
Copier		11,955
Home Office Allocation		758
		35,309

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

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

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(3)	hrs	$	10,018	$ 150,275	$	10,018	$ 150,275	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		781	11,708		781	11,708	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		12,662	189,937	5	12,662	189,942	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				47,717		47,717	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			$	23,461	$ 351,920	$ 47,722	23,461	$ 399,642	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.

STATE OF ILLINOIS

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (1,026,551)	$ (1,026,551)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 455,430)	3,593,691	3,593,691	3
4	Supply Inventory (priced at Cost)	12,521	12,521	4
5	Short-Term Investments			5
6	Prepaid Insurance	28,672	29,168	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,608,333	$ 2,608,829	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		467,500	13
14	Buildings, at Historical Cost		11,264	14
15	Leasehold Improvements, at Historical Cost	29,011	192,314	15
16	Equipment, at Historical Cost	35,332	219,641	16
17	Accumulated Depreciation (book methods)	(10,426)	(235,713)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		36,145	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 53,917	$ 691,151	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,662,250	$ 3,299,980	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,339,501	$ 1,339,501	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	101,879	101,879	30
31	Accrued Taxes Payable (excluding real estate taxes)	97,721	97,721	31
32	Accrued Real Estate Taxes(Sch.IX-B)	41,868	41,868	32
33	Accrued Interest Payable		7,367	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	25,810	25,810	36
37	Accrued Management Fees	697,717	697,717	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,304,496	$ 2,311,863	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,440,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Intercompany Loans	38,197	111,911	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 38,197	$ 5,551,911	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,342,693	$ 7,863,774	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 319,557	$ (4,563,794)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,662,250	$ 3,299,980	48

*(See instructions.)

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 63,484	1	
2	Restatements (describe):		2	
3	**Prior Period Adjustments Made After Cost Report Was Filed**	(6,179)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 57,305	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	262,252	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)**	$ 262,252	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)**	$ 319,557	24	*

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,232,968	1
2	Discounts and Allowances for all Levels	(274,523)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,958,445	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	586,067	6
7	Oxygen	1,931	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 587,998	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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	123,589	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	11,765	20
21	Other Medical Services	6,708	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 142,062	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	21,376	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 21,376	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation Revenue	1,156	28
28a	Miscellaneous Revenue	268	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,424	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,711,305	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	658,405	31
32	Health Care	2,110,615	32
33	General Administration	680,893	33
	B. Capital Expense		
34	Ownership	701,905	34
	C. Ancillary Expense		
35	Special Cost Centers	100,865	35
36	Provider Participation Fee	196,370	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,449,053	40
41	**Income before Income Taxes (line 30 minus line 40)****	262,252	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 262,252	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,471,953	44
45	Private Pay - Net Inpatient Revenue	265,903	45
46	Medicare - Net Inpatient Revenue	155,051	46
47	Other-(specify) Insurance Net Inpatient Revenue	74,086	47
48	Other-(specify) Charity Therapy Allowance	(8,548)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,958,445	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 South Elgin Rehab & HCC # 0053140 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 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,740	1,740	$ 61,442	$ 35.31	1
2	Assistant Director of Nursing	1,435	1,435	42,627	29.71	2
3	Registered Nurses	14,059	14,937	483,317	32.36	3
4	Licensed Practical Nurses	10,444	10,584	275,503	26.03	4
5	CNAs & Orderlies	37,806	38,488	449,761	11.69	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,973	2,065	28,864	13.98	9
10	Activity Assistants	1,494	1,494	12,758	8.54	10
11	Social Service Workers	2,080	2,080	43,267	20.80	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	29,480	14.17	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,201	12,649	122,549	9.69	15
16	Dishwashers					16
17	Maintenance Workers	3,013	3,301	53,249	16.13	17
18	Housekeepers	15,481	15,983	144,314	9.03	18
19	Laundry	55	55	465	8.45	19
20	Administrator	2,080	2,080	65,000	31.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,981	2,041	28,575	14.00	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,732	2,857	104,116	36.44	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	3,538	3,703	52,620	14.21	33
34	TOTAL (lines 1 - 33)	114,192	117,572	$ 1,997,907 *	$ 16.99	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	32	$ 1,824	L1,C3	35
36	Medical Director	Monthly	13,200	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,636	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	2	116	L10A, C3	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)	34	$ 20,776		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	48	$ 1,738	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	48	$ 1,738		53

South Elgin Rehab & HCC
0053140
Period Beginning **1/1/2015**
Period End **12/31/2015**

Schedule 20A

XVIII. Staffing and Salary Costs

		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Transportation		2,003	2,120	27,393	12.92
Marketing		1,535	1,583	25,227	15.94
	TOTAL	3,538	3,703	52,620	

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Susan Held	Administrator	0	$ 65,000
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 65,000

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 310,100
TOTAL (agree to Schedule V, line 17, col. 3)	$ 310,100
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
E-Health Data Solutions	Computer Services	$ 4,421
Comcast Cable	Computer Services	1,092
D.J. Howard & Associates	Appraisal Fees	2,000
Sorling Northrup	Legal Fees	414
Illinois Medicaid	Legal Fees	2,378
Honkamp & Krueger	Accounting Fees	286
Consolidated Land Surveying	ALTA Survey Fees	850
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 11,441

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 81,081
Unemployment Compensation Insurance	54,986
FICA Taxes	146,589
Employee Health Insurance	(16,708)
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	800
Employee Retirement	2,213
Home Office Allocation	37,405
TOTAL (agree to Schedule V, line 22, col.8)	$ 306,366

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

Description	Line #	Amount
		$
N/A		
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,957
Advertising: Employee Recruitment	1,213
Health Care Worker Background Check	
(Indicate # of checks performed 88)	897
Miscellaneous Licenses & Permits	1,610
Miscellaneous Dues & Subscriptions	
Home Office Allocation	744
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 6,421

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	87
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 87

**See instructions.

South Elgin Rehab & HCC
0053140
Period Beginning **1/1/2015**
Period End **12/31/2015**

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	**Type**	**Amount**
Total (agree to Schedule V, line 19, column 3)		11,441
Home Office Allocation		
Denton's US LLP	Legal	125
Applegate and Thorne	Legal	338
Miller Hall and Triggs	Legal	19
Healthcare Resources International	Legal	103
Lexis Nexis	Legal	7
GoffWilson	Legal	859
Illinois Secretary of State	Legal	205
First Mid-Illinois Bank	Legal	3441
CliftonLarson Allen	Accountants	4,405
Ginoli & Co.	Accountants	805
First Mid-Illinois Bank	Accountants	1,985
Miscellaneous	Computer Services	59
CCH	Computer Services	15
PTC Select	Computer Services	20
Advanced Answers on Demand	Computer Services	2747
Stratus Networks	Computer Services	500
Kemper Technology	Computer Services	735
AT&T	Computer Services	6
Ability Network	Computer Services	707
CIAN	Computer Services	498
Comcast	Computer Services	19
Emdeon	Computer Services	41
Charter Communications	Computer Services	34
Allscripts	Computer Services	25
Allpayer Exchange	Computer Services	16

E-Health Technologies	Computer Services	11
Macquarie Technology Services	Computer Services	17
Optimizer	Other Prof Fees	48
D.J. Howard Appraisers	Other Prof Fees	44
Key Corporate Services	Other Prof Fees	146
Consolidated Land Surveying	Other Prof Fees	92
Alan Litwiller	Other Prof Fees	19
Total (agree to Schedule V, line 19, column 8)		29,532

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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

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

Facility Name & ID Number South Elgin Rehab & HCC # 0053140 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. $ **37,789** 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. $ **196,370**
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? **No** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **Yes** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **1,156**
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.