FOR BHF USE

LL1

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

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

I. IDPH License ID Number: 0052993

Facility Name: Sunset Rehabilitation & HC

Address: 129 South 1st Avenue (Number) Canton (City) 61520 (Zip Code)

County: Fulton

Telephone Number: (309) 674-4327 **Fax #** (309) 674-4354

HFS ID Number:

Date of Initial License for Current Owners: 08/01/1990

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 Sunset Rehabilitation & HC # 0052993 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	25	Skilled (SNF)	25	9,125	1
2		Skilled Pediatric (SNF/PED)			2
3	90	Intermediate (ICF)	90	32,850	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	115	TOTALS	115	41,975	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF		6,207	1,703	7,910	8
9	SNF/PED					9
10	ICF	24,340		1,563	25,903	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	24,340	6,207	3,266	33,813	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.56%

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 [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 8/1/1990

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 8/1/1990 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 25 and days of care provided 1,703

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 Sunset Rehabilitation & HC # 0052993 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	163,122	20,086		183,208		183,208	6,553	189,761			1
2	Food Purchase		256,019		256,019		256,019	(60,359)	195,660			2
3	Housekeeping	219,620	32,639		252,259		252,259	51	252,310			3
4	Laundry	13,821	16,757		30,578		30,578		30,578			4
5	Heat and Other Utilities			111,919	111,919		111,919	377	112,296			5
6	Maintenance	33,065	4,960	25,433	63,458		63,458	2,599	66,057			6
7	Other (specify):* Home Office Ben. Allocation											7
8	TOTAL General Services	429,628	330,461	137,352	897,441		897,441	(50,779)	846,662			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	1,343,329	97,846	8,475	1,449,650		1,449,650	(3,918)	1,445,732			10
10a	Therapy		30	316,364	316,394		316,394		316,394			10a
11	Activities	56,042	425	500	56,967		56,967	(2,709)	54,258			11
12	Social Services	25,335			25,335		25,335		25,335			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	TOTAL Health Care and Programs	1,424,706	98,301	343,339	1,866,346		1,866,346	(6,627)	1,859,719			16
	C. General Administration											
17	Administrative			316,400	316,400		316,400	(257,650)	58,750			17
18	Directors Fees											18
19	Professional Services			9,086	9,086		9,086	64,878	73,964			19
20	Dues, Fees, Subscriptions & Promotions			7,173	7,173		7,173	753	7,926			20
21	Clerical & General Office Expenses	27,034	7,591	15,857	50,482		50,482	73,103	123,585			21
22	Employee Benefits & Payroll Taxes			255,533	255,533		255,533	49,131	304,664			22
23	Inservice Training & Education							505	505			23
24	Travel and Seminar							115	115			24
25	Other Admin. Staff Transportation			10,467	10,467		10,467	5,156	15,623			25
26	Insurance-Prop.Liab.Malpractice			28,291	28,291		28,291	8,511	36,802			26
27	Other (specify):* Home Office Ben. Allocation											27
28	TOTAL General Administration	27,034	7,591	642,807	677,432		677,432	(55,498)	621,934			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,881,368	436,353	1,123,498	3,441,219		3,441,219	(112,904)	3,328,315			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 Sunset Rehabilitation & HC #0052993 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			583	583		583	176,128	176,711			30
31	Amortization of Pre-Op. & Org.							8,620	8,620			31
32	Interest							103,409	103,409			32
33	Real Estate Taxes							41,338	41,338			33
34	Rent-Facility & Grounds			332,815	332,815		332,815	(332,815)				34
35	Rent-Equipment & Vehicles			30,650	30,650		30,650	995	31,645			35
36	Other (specify):* Home Office Ben. Allocation											36
37	**TOTAL Ownership**			364,048	364,048		364,048	(2,325)	361,723			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		70,445		70,445		70,445		70,445			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			254,849	254,849		254,849		254,849			42
43	Other (specify):* Home Office Ben. Allocati	30,375	1,204	164,685	196,264		196,264	(196,264)				43
44	**TOTAL Special Cost Centers**	30,375	71,649	419,534	521,558		521,558	(196,264)	325,294			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,911,743	508,002	1,907,080	4,326,825		4,326,825	(311,493)	4,015,332			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 Sunset Rehabilitation & HC # 0052993 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 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,700)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,794)	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	45,417	30		9
10	Interest and Other Investment Income	(2,368)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(697)	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	(143,725)	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	(34,714)	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	(67,193)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (220,774)		$	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)	(90,719)	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (90,719)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (311,493)		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

Sunset Rehabilitation & HC

ID# 0052993

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (4,773)	43	1
2	X-Rays-Part A	(3,561)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(363)	21	3
4	Offset Miscellaneous Nursing Supplies-General	(4,118)	10	4
5	Offset Transportation Revenue	(2,709)	11	5
6	Offset Meals on Wheels Revenue	(51,669)	2	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(67,193)		49

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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%	330	330	12
13	V								13
14	Total			$			$ 330	$ * 330	14

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

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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%	$ 89	$ 89	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%	1,281	1,281	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			$			$ 1,370	$ * 1,370	39

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

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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 Junction, LLC	100.00%	$ 0	$	15
16	V	2	Food		Petersen Health Junction, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Junction, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Junction, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Junction, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Junction, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Junction, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Junction, LLC	100.00%	0		22
23	V	15	Mgmt. Allocation of Benefits		Petersen Health Junction, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Health Junction, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Health Junction, LLC	100.00%	46,088	46,088	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Junction, LLC	100.00%	215	215	26
27	V	21	Clerical and General Office		Petersen Health Junction, LLC	100.00%	0		27
28	V	22	Employee Benefits & Payroll		Petersen Health Junction, LLC	100.00%	0		28
29	V	23	Inservice Training & Education		Petersen Health Junction, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Health Junction, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Junction, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Junction, LLC	100.00%	0		32
33	V	27	Mgmt. Allocation of Benefits		Petersen Health Junction, LLC	100.00%	0		33
34	V	31	Amortization		Petersen Health Junction, LLC	100.00%	0		34
35	V	32	Interest		Petersen Health Junction, LLC	100.00%	0		35
36	V	33	Real Estate Taxes		Petersen Health Junction, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Junction, LLC	100.00%			37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Junction, LLC	100.00%	0		38
39	Total			$			$ 46,303	$ * 46,303	39

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

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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%	$ 6,553	$ 6,553	15
16	V	2	Food		Petersen Health Care Management, Inc.	100.00%	10	10	16
17	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	51	51	17
18	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	377	377	18
19	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	2,599	2,599	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%	200	200	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	316,400	Petersen Health Care Management, Inc.	100.00%	58,750	(257,650)	25
26	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	11,591	11,591	26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	208	208	27
28	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	73,466	73,466	28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	49,131	49,131	29
30	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	505	505	30
31	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	115	115	31
32	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	5,156	5,156	32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	792	792	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%	11,769	11,769	35
36	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	379	379	36
37	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	859	859	37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	995	995	38
39	Total			$ 316,400			$ 223,506	$ * (92,894)	39

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

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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	19	Professional Fees	$	Sunset Land	100.00%	$ 7,110	$ 7,110	15
16	V	26	Property Insurance		Sunset Land	100.00%	4,810	4,810	16
17	V	26	Mortgage Insurance		Sunset Land	100.00%	2,909	2,909	17
18	V	30	Depreciation		Sunset Land	100.00%	117,661	117,661	18
19	V	31	Amortization		Sunset Land	100.00%	8,620	8,620	19
20	V	32	Interest		Sunset Land	100.00%	105,398	105,398	20
21	V	33	Real Estate Taxes		Sunset Land	100.00%	40,479	40,479	21
22	V	34	Rent-Facility & Grounds	332,815	Sunset Land	100.00%		(332,815)	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			$ 332,815			$ 286,987	$ * (45,828)	39

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

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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 Sunset Rehabilitation & HC # 0052993 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 Sunset Rehabilitation & HC # 0052993 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 Sunset Rehabilitation & HC # 0052993 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 Sunset Rehabilitation & HC # 0052993 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 Sunset Rehabilitation & HC # 0052993 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	33,813	$ 0	1
2	2	Food	Resident Days	1,553,881	75	0	0	33,813	0	2
3	3	Housekeeping	Resident Days	1,553,881	75	0	0	33,813	0	3
4	5	Utilities	Resident Days	1,553,881	75	0	0	33,813	0	4
5	6	Maintenance	Resident Days	1,553,881	75	0	0	33,813	0	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	33,813	0	6
7	9	Medical Director	Resident Days	1,553,881	75	0	0	33,813	0	7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	0	0	33,813	0	8
9	10A	Therapy	Resident Days	1,553,881	75	0	0	33,813	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	33,813	0	10
11	17	Administrative	Resident Days	1,553,881	75	0	0	33,813	0	11
12	19	Professional Services	Resident Days	1,553,881	75	15,159	0	33,813	330	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	4,077	0	33,813	89	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	0	0	33,813	0	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,553,881	75	0	0	33,813	0	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	0	0	33,813	0	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	0	0	33,813	0	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	0	0	33,813	0	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	0	0	33,813	0	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	33,813	0	20
21	30	Depreciation	Resident Days	1,553,881	75	58,874	0	33,813	1,281	21
22	32	Interest	Resident Days	1,553,881	75	0	0	33,813	0	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	0	0	33,813	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	0	0	33,813	0	24
25	TOTALS					$ 78,110	$		$ 1,700	25

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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 Junction, 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	57,459	2	$	$	33,813	$	1
2	2	Food	Resident Days	57,459	2			33,813		2
3	3	Housekeeping	Resident Days	57,459	2			33,813		3
4	4	Laundry	Resident Days	57,459	2			33,813		4
5	5	Utilities	Resident Days	57,459	2			33,813		5
6	6	Maintenance	Resident Days	57,459	2			33,813		6
7	7	Mgmt. Allocation of Benefits	Resident Days	57,459	2			33,813		7
8	10	Nursing and Medical Records	Resident Days	57,459	2			33,813		8
9	15	Mgmt. Allocation of Benefits	Resident Days	57,459	2			33,813		9
10	17	Administrative	Resident Days	57,459	2			33,813		10
11	19	Professional Services	Resident Days	57,459	2	78,318		33,813	46,088	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	57,459	2	366		33,813	215	12
13	21	Clerical and General Office	Resident Days	57,459	2			33,813		13
14	22	Employee Benefits & Payroll	Resident Days	57,459	2			33,813		14
15	23	Inservice Training & Education	Resident Days	57,459	2			33,813		15
16	24	Travel and Seminar	Resident Days	57,459	2			33,813		16
17	25	Other Admin. Staff Transport.	Resident Days	57,459	2			33,813		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	57,459	2			33,813		18
19	27	Mgmt. Allocation of Benefits	Resident Days	57,459	2			33,813		19
20	31	Amortization	Resident Days	57,459	2			33,813		20
21	32	Interest	Resident Days	57,459	2			33,813		21
22	33	Real Estate Taxes	Resident Days	57,459	2			33,813		22
23	34	Rent-Facility and Grounds	Resident Days	57,459	2			33,813		23
24	35	Rent-Equipment & Vehicles	Resident Days	57,459	2			33,813		24
25	TOTALS					$ 78,684	$		$ 46,303	25

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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	33,813	$ 6,553	1
2	2	Food	Resident Days	1,553,881	75	480		33,813	10	2
3	3	Housekeeping	Resident Days	1,553,881	75	2,362	2,362	33,813	51	3
4	5	Utilities	Resident Days	1,553,881	75	17,327		33,813	377	4
5	6	Maintenance	Resident Days	1,553,881	75	119,427	88,000	33,813	2,599	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			33,813		6
7	9	Medical Director	Resident Days	1,553,881	75			33,813		7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	9,192		33,813	200	8
9	10A	Therapy	Resident Days	1,553,881	75			33,813		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			33,813		10
11	17	Administrative	Resident Days	1,553,881	75	4,799,018	4,755,666	33,813	58,750	11
12	19	Professional Services	Resident Days	1,553,881	75	532,666		33,813	11,591	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	9,548		33,813	208	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	3,376,139	3,043,176	33,813	73,466	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,553,881	75	2,257,824		33,813	49,131	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	23,223		33,813	505	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	5,279		33,813	115	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	236,965		33,813	5,156	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	36,398		33,813	792	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			33,813		20
21	30	Depreciation	Resident Days	1,553,881	75	540,826		33,813	11,769	21
22	32	Interest	Resident Days	1,553,881	75	17,439		33,813	379	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	39,471		33,813	859	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	45,727		33,813	995	24
25	TOTALS					$ 12,370,446	$ 8,182,044		$ 223,506	25

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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	First Merit		X	Mortgage	Varies	10/1/14	$ 2,814,400	$ 2,717,306	9/30/39	Varies	$ 106,100	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 2,814,400	$ 2,717,306			$ 106,100	9
	B. Non-Facility Related*											
10												10
11								Interest Income Offset			(3,070)	11
12								Home Office Allocation-PHCM			379	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (2,691)	14
15	TOTALS (line 9+line14)						$ 2,814,400	$ 2,717,306			$ 103,409	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 Sunset Rehabilitation & HC # 0052993 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.**	$	41,064	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.)	$	40,167	2
3. Under or (over) accrual (line 2 minus line 1).	$	(897)	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)	$	41,376	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** 859 **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.	$	41,338	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	35,928	8
	2011	38,164	9
	2012	38,742	10
	2013	39,872	11
	2014	40,167	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 Sunset Rehabilitation & HC COUNTY Fulton

FACILITY IDPH LICENSE NUMBER 0052993

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.	09-08-27-438-017	Long-Term Care Facility	$ 40,166.66	$ 40,166.66
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 40,166.66	$ 40,166.66

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 Sunset Rehabilitation & HC # 0052993 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,798 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

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

N/A

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

1. Total Amount Incurred: 189,644 2. Number of Years Over Which it is Being Amortized: 20

3. Current Period Amortization: 8,620 4. Dates Incurred: 2013-2014

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	41,382	2002	$ 95,000	1
2					2
3	TOTALS	41,382		$ 95,000	3

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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	105		2002	1972	$ 2,315,000	$	30	$ 77,167	$ 77,167	$ 1,041,754	4
5				2001	413,768		20	20,688	20,688	299,976	5
6	2			2003	148,271		20	7,414	7,414	92,675	6
7	8			2005	355,587		39	9,118	9,118	95,739	7
8											8
	Improvement Type**										
9	Petersen Properties Building Partnership			1990	6,417		15			6,417	9
10	Petersen Properties Building Partnership			1991	10,127		15			10,127	10
11	Petersen Properties Building Partnership			1993	4,719		15			4,719	11
12	Petersen Properties Building Partnership			1994	1,780		15			1,780	12
13	Petersen Properties Building Partnership			1995	13,199		20	173	173	13,199	13
14											14
15	Field Audit			1990	1,102		15			1,102	15
16	Drapes			1995	8,206		20	279	279	8,206	16
17	Remodeling			1996	14,630		20	732	732	13,300	17
18	Awning			1996	1,105		20	55	55	995	18
19	Landscaping			1996	4,036		20	202	202	3,771	19
20	Back Taxes on Land			1996	531		20	27	27	452	20
21	Tiling			1997	500		20	25	25	425	21
22	Doors			1997	5,250		20	263	263	4,734	22
23	Tiling			1997	8,228		20	411	411	7,364	23
24	Gutters			1997	2,759		20	138	138	2,450	24
25	Landscaping			1997	1,886		20	94	94	1,669	25
26	Door Closer			1997	1,688		20	84	84	1,456	26
27	Concrete Slab			1997	1,440		20	72	72	1,272	27
28	Painting			1997	1,207		20	60	60	1,065	28
29	Furnace			1997	2,389		20	119	119	2,043	29
30	Awning			1997	4,077		20	204	204	3,570	30
31	Telephone System			1997	1,189		20	59	59	1,018	31
32	Roof/Windows			1998	36,145		20	1,807	1,807	29,816	32
33	Drapery			1998	1,402		20	70	70	1,155	33
34	Expansion Design			1998	3,639		20	182	182	3,003	34
35	Flooring/Cove Base			1998	619		20	31	31	512	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 Sunset Rehabilitation & HC # 0052993 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	Awnings	1999	$ 353	$	20	$ 18	$ 18	$ 297	37
38	Roof (Balance)	1999	1,000		20	50	50	825	38
39	Drapes	2000	1,966		20	98	98	1,519	39
40	Remove Trees	2000	1,072		20	54	54	837	40
41	Expansion	2000	1,945		20	97	97	1,508	41
42	Wood	2000	1,072		20	54	54	837	42
43	Land Work	2000	2,510		20	126	126	1,953	43
44	Flooring	2000	1,168		20	58	58	899	44
45	Shades	2001	1,788		20	89	89	1,291	45
46	Painting	2001	2,228		20	111	111	1,610	46
47	Carpet	2001	4,841		20	242	242	3,509	47
48	Carpet	2001	8,000		20	400	400	5,800	48
49	Painting	2001	345		20	17	17	247	49
50	Fire System	2001	42,286		20	2,114	2,114	30,653	50
51	Carpet	2001	2,155		20	108	108	1,566	51
52	Kitchen Remodeling	2001	43,315		20	2,166	2,166	31,407	52
53	Expansion	2002	7,352		20	368	368	4,970	53
54	Wall	2002	6,000		20	300	300	4,050	54
55	New Addition	2004	3,021		20	151	151	1,738	55
56	Stairway, sunroom, new addition	2004	218,275		20	10,914	10,914	125,511	56
57	Engineering Fees	2005	2,047		20	102	102	1,071	57
58	IDPH Planning Fee	2005	2,976		20	149	149	1,564	58
59	Architect Fees	2005	1,904		20	98	98	1,025	59
60	Asphalt West Lot	2006	21,480		20	1,074	1,074	10,382	60
61	Air Conditioner	2007	3,000		10	300	300	2,550	61
62	Wheelchair Ramp	2007	930		15	62	62	527	62
63	Fencing	2008	3,634		39	94	94	705	63
64	Generator Repair	2009	3,214		7	460	460	2,990	64
65	Boiler and Mixing Valve Repair	2009	5,449		7	778	778	5,057	65
66	Boiler Repair	2009	2,582		7	368	368	2,392	66
67	Air Conditioner-Dining Room	2009	3,834		7	548	548	3,562	67
68	Roof Installation	2009	6,752		15	450	450	2,925	68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,779,390	$		$ 141,492	$ 141,492	$ 1,911,541	70

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

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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	
1	Totals from Page 12A, Carried Forward		$ 3,779,390	$		$ 141,492	$ 141,492	$ 1,911,541	1
2	Sunroom	2009	10,779		35	308	308	2,002	2
3	Water Heater	2010	6,518		7	932	932	5,126	3
4	Air Conditoner Repair	2010	3,308		7	472	472	2,596	4
5	Boiler	2010	14,000		20	700	700	3,850	5
6	Boiler	2012	22,000		15	1,466	1,466	5,131	6
7	Carpeting-Lobby, A Wing, Medium Wing, Alzheimers Hall	2013	36,269		15	2,418	2,418	6,045	7
8	Furnace and Air Conditoner	2013	6,920		15	462	462	1,155	8
9	Boilers	2013	23,500		15	1,566	1,566	3,915	9
10	Roof Repair	2013	5,369		7	768	768	1,920	10
11	Elevator Replacement	2014	238,169		25	9,528	9,528	14,292	11
12	Compressor	2014	2,931		7	419	419	629	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	Land Improvements Booked			115			(115)		28
29	Building Booked			73,687			(73,687)		29
30	Building Improvement Booked			41,121			(41,121)		30
31									31
32	2015-Home Office Allocation-Building Improvements		14,795			355	355		32
33	2015-Home Office Allocation-Land Improvements		1,381			88	88		33
34	TOTAL (lines 1 thru 33)		$ 4,165,329	$ 114,923		$ 160,974	$ 46,051	$ 1,958,202	34

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

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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	$ 30,119	$ 3,321	$ 3,130	$ (191)	5-10 yrs.	$ 19,402	71
72	Current Year Purchases					10 yrs.		72
73	Fully Depreciated Assets	308,056					308,056	73
74	Home Office Allocation			12,607	12,607			74
75	TOTALS	$ 338,175	$ 3,321	$ 15,737	$ 12,416		$ 327,458	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2001 Dodge Caravan	2001	47,863	$	$	$		$ 47,863	76
77	Facility	2001 Chevy	2002	17,143					17,143	77
78										78
79										79
80	TOTALS			$ 65,006	$	$	$		$ 65,006	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)	$ 4,663,510	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 118,244	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 176,711	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 58,467	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,350,666	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 Sunset Rehabilitation & HC # 0052993 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: $ 24,707 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	2012 FORD E150	$ 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.

Sunset Rehabilitation & HC
0052993
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	$	17,142
Dishwasher		1,043
Copier		5,527
Home Office Allocation		995
		24,707

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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 Sunset Rehabilitation & HC # 0052993 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	$	9,029	$ 135,442	$	9,029	$ 135,442	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		749	11,229		749	11,229	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		11,313	169,693	30	11,313	169,723	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				70,445		70,445	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			$	21,091	$ 316,364	$ 70,475	21,091	$ 386,839	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 Sunset Rehabilitation & HC # 0052993 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	$ 207,807	$ 207,807	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 208,952)	1,248,282	1,248,282	3
4	Supply Inventory (priced at Cost)	15,021	15,021	4
5	Short-Term Investments			5
6	Prepaid Insurance	36,493	51,421	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	650,131	34,862	8
9	Other(specify): Prepaid Expenses	29,167	29,167	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,186,901	$ 1,586,560	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		95,000	13
14	Buildings, at Historical Cost		3,247,421	14
15	Leasehold Improvements, at Historical Cost	2,931	917,908	15
16	Equipment, at Historical Cost	69,600	403,181	16
17	Accumulated Depreciation (book methods)	(65,763)	(2,350,666)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs		178,869	20
21	Restricted Funds		322,196	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,768	$ 2,813,909	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,193,669	$ 4,400,469	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 792,165	$ 804,644	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	124,025	124,025	30
31	Accrued Taxes Payable (excluding real estate taxes)	116,401	116,401	31
32	Accrued Real Estate Taxes(Sch.IX-B)		41,376	32
33	Accrued Interest Payable		8,718	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	28,618	28,618	36
37	Accrued Management Fees	109,151	109,151	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,170,360	$ 1,232,933	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,717,306	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Intercompany Loans	274,786	262,584	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 274,786	$ 2,979,890	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,445,146	$ 4,212,823	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 748,523	$ 187,646	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,193,669	$ 4,400,469	48

***(See instructions.)**

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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**	$ 1,794,230	1	
2	Restatements (describe):		2	
3	**Prior Period Adjustments Made After Cost Report Was Filed**	(1,787,817)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 6,413	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	742,110	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)**	$ 742,110	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)**	$ 748,523	24	*

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

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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	$ 4,606,888	1
2	Discounts and Allowances for all Levels	(313,716)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,293,172	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	572,466	6
7	Oxygen	2,269	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 574,735	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	8,700	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	119,864	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	6,795	20
21	Other Medical Services	4,442	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 139,801	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,368	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,368	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation Revenue	2,709	28
28a	Miscellaneous & Meals on Wheels Revenue	56,150	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 58,859	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,068,935	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	897,441	31
32	Health Care	1,866,346	32
33	General Administration	677,432	33
	B. Capital Expense		
34	Ownership	364,048	34
	C. Ancillary Expense		
35	Special Cost Centers	266,709	35
36	Provider Participation Fee	254,849	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,326,825	40
41	**Income before Income Taxes (line 30 minus line 40)****	742,110	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 742,110	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,924,934	44
45	Private Pay - Net Inpatient Revenue	887,754	45
46	Medicare - Net Inpatient Revenue	377,395	46
47	Other-(specify) Insurance Net Inpatient Revenue	103,673	47
48	Other-(specify) Charity and Insurance Contractual Allowance	(584)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,293,172	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 Sunset Rehabilitation & HC # 0052993 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	1,765	1,765	$ 53,452	$ 30.28	1
2	Assistant Director of Nursing	827	835	22,175	26.56	2
3	Registered Nurses	4,875	4,917	111,408	22.66	3
4	Licensed Practical Nurses	18,675	19,275	387,548	20.11	4
5	CNAs & Orderlies	59,154	60,751	649,357	10.69	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,925	2,003	24,416	12.19	9
10	Activity Assistants	1,121	1,121	11,524	10.28	10
11	Social Service Workers	2,080	2,080	25,335	12.18	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	25,481	12.25	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,558	14,070	137,641	9.78	15
16	Dishwashers					16
17	Maintenance Workers	2,095	2,095	33,065	15.78	17
18	Housekeepers	21,151	22,064	219,620	9.95	18
19	Laundry	1,491	1,579	13,821	8.75	19
20	Administrator	2,080	2,080	58,750	28.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,080	2,080	27,034	13.00	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,380	3,380	70,099	20.74	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	5,966	6,001	99,767	16.63	33
34	TOTAL (lines 1 - 33)	144,303	148,176	$ 1,970,493 *	$ 13.30	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	18,000	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,418	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)		$ 25,418		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 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

Sunset Rehabilitation & HC
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Schedule 20A

XVIII. Staffing and Salary Costs

		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Restorative Nurse		2,080	2,080	49,290	23.70
Transportation		1,806	1,841	20,102	10.92
Marketing		2,080	2,080	30,375	14.60
	TOTAL	5,966	6,001	99,767	

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Michelle Hansmeyer	Administrator	0	$ 58,750
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 58,750

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 316,400
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 316,400

C. Professional Services

Vendor/Payee	Type	Amount
Comcast	Computer Services	$ 1,234
E-Health Data Solutions	Computer Services	4,703
Honkamp Krueger & Co.	Accounting Fees	3,149
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 9,086

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 58,850
Unemployment Compensation Insurance	62,380
FICA Taxes	142,054
Employee Health Insurance	(10,338)
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	1,076
Employee Retirement	1,511
Home Office Allocation	49,131
TOTAL (agree to Schedule V, line 22, col.8)	$ 304,664

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	$ 2,649
Advertising: Employee Recruitment	170
Health Care Worker Background Check (Indicate # of checks performed 169)	2,817
Miscellaneous Licenses & Permits	950
Miscellaneous Dues & Subscriptions	587
Home Office Allocation	753
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 7,926

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	115
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 115

**See instructions.

Sunset Rehabilitation & HC
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Period Beginning **1/1/2015**
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Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		9,086
Home Office Allocation		
Denton's US LLP	Legal	164
Applegate and Thorne	Legal	25
Miller Hall and Triggs	Legal	25
Healthcare Resources International	Legal	135
Lexis Nexis	Legal	10
GoffWilson	Legal	1128
Illinois Secretary of State	Legal	294
First Merit Bank	Legal	6,860
CliftonLarson Allen	Accountants	3,930
Ginoli & Co.	Accountants	1,154
Miscellaneous	Computer Services	69
CCH	Computer Services	20
PTC Select	Computer Services	27
Advanced Answers on Demand	Computer Services	3608
Stratus Networks	Computer Services	656
Kemper Technology	Computer Services	965
AT&T	Computer Services	8
Ability Network	Computer Services	929
CIAN	Computer Services	654
Comcast	Computer Services	25
Emdeon	Computer Services	54
Charter Communications	Computer Services	45
Allscripts	Computer Services	32
Allpayer Exchange	Computer Services	21
E-Health Technologies	Computer Services	14

Macquarie Technology Services	Computer Services	22
Optimizer	Other Prof Fees	63
D.J. Howard Appraisers	Other Prof Fees	57
Key Corporate Services	Other Prof Fees	191
Consolidated Land Surveying	Other Prof Fees	121
Alan Litwiller	Other Prof Fees	25
Marotta Gund Budd & Derza	Other Prof Fees	43,547
Total (agree to Schedule V, line 19, column 8)		73,964

Facility Name & ID Number Sunset Rehabilitation & HC # 0052993 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 Sunset Rehabilitation & HC # 0052993 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. $ **23,101** 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. $ **254,849**
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. $ **8,700**

(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. $ **2,709**
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.