FOR BHF USE

LL1

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

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: 0047472

Facility Name: Fondulac Rehabilitation & Health Care Center

Address: 901 Illini Drive (Number) East Peoria (City) 61611 (Zip Code)

County: Tazewell

Telephone Number: (309) 694-6446 **Fax #** (309) 694-4425

HFS ID Number:

Date of Initial License for Current Owners: 10/01/05

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 1/1/2017 to 12/31/2017 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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	98	Skilled (SNF)	98	35,770	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	98	TOTALS	98	35,770	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	18,627	2,334	1,500	22,461	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,627	2,334	1,500	22,461	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.79%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve 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?

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 98 and days of care provided 1,281

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: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Fondulac Rehabilitation & Health Care Cente # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	189,206	12,806	578	202,590		202,590	5,042	207,632			1
2	Food Purchase		140,488		140,488		140,488	(1,013)	139,475			2
3	Housekeeping	159,177	26,554		185,731		185,731	76	185,807			3
4	Laundry		9,800		9,800		9,800		9,800			4
5	Heat and Other Utilities			73,119	73,119		73,119	265	73,384			5
6	Maintenance	38,473	7,027	21,195	66,695		66,695	8,699	75,394			6
7	Other (specify):* Home Office Ben. Allocation											7
8	TOTAL General Services	386,856	196,675	94,892	678,423		678,423	13,069	691,492			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	1,146,516	120,499	19,464	1,286,479		1,286,479	(5,541)	1,280,938			10
10a	Therapy		85	277,350	277,435		277,435		277,435			10a
11	Activities	50,503	83		50,586		50,586	(8,049)	42,537			11
12	Social Services	44,613	6		44,619		44,619		44,619			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	TOTAL Health Care and Programs	1,241,632	120,673	308,814	1,671,119		1,671,119	(13,590)	1,657,529			16
	C. General Administration											
17	Administrative			275,300	275,300		275,300	(205,909)	69,391			17
18	Directors Fees											18
19	Professional Services			6,072	6,072		6,072	49,416	55,488			19
20	Dues, Fees, Subscriptions & Promotions			3,213	3,213		3,213	(402)	2,811			20
21	Clerical & General Office Expenses	32,136	2,817	7,166	42,119		42,119	60,386	102,505			21
22	Employee Benefits & Payroll Taxes			200,830	200,830		200,830	24,410	225,240			22
23	Inservice Training & Education							151	151			23
24	Travel and Seminar							75	75			24
25	Other Admin. Staff Transportation			8,773	8,773		8,773	3,614	12,387			25
26	Insurance-Prop.Liab.Malpractice			24,237	24,237		24,237	23,604	47,841			26
27	Other (specify):* Home Office Ben. Allocation											27
28	TOTAL General Administration	32,136	2,817	525,591	560,544		560,544	(44,655)	515,889			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,660,624	320,165	929,297	2,910,086		2,910,086	(45,176)	2,864,910			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 Fondulac Rehabilitation & Health Care Center #0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			1,724	1,724		1,724	141,770	143,494			30
31	Amortization of Pre-Op. & Org.							14,572	14,572			31
32	Interest							134,259	134,259			32
33	Real Estate Taxes							41,650	41,650			33
34	Rent-Facility & Grounds			312,405	312,405		312,405	(312,405)				34
35	Rent-Equipment & Vehicles			39,410	39,410		39,410	9,570	48,980			35
36	Other (specify):*											36
37	**TOTAL Ownership**			353,539	353,539		353,539	29,416	382,955			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		39,808		39,808		39,808		39,808			39
40	Barber and Beauty Shops			12	12		12		12			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			180,701	180,701		180,701		180,701			42
43	Other (specify):*	44,335		89,272	133,607		133,607	(133,607)				43
44	**TOTAL Special Cost Centers**	44,335	39,808	269,985	354,128		354,128	(133,607)	220,521			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,704,959	359,973	1,552,821	3,617,753		3,617,753	(149,367)	3,468,386			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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	(1,035)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,817)	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	4,526	30		9
10	Interest and Other Investment Income	(596)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(71)	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	(10,144)	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	(55,000)	43		24
25	Fund Raising, Advertising and Promotional	(50,415)	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	(24,448)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (145,000)		$	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)	#VALUE!	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ #VALUE!		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ #VALUE!		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.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Fondulac Rehabilitation & Health Care Center

ID# 0047472

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (3,351)	43	1
2	X-Rays-Part A	(3,338)	43	2
3	Offset Transportation Revenue	(8,049)	11	3
4	Disallowed Pet Expense	(1,103)	43	4
5	Offset Miscellaneous Office Supplies Revenue	(108)	21	5
6	Disallowed Special Events	(520)	43	6
7	Disallowed Chamber of Commerece Dues	(520)	20	7
8	Offset Miscellaneous Nursing Supplies Revenue	(5,611)	10	8
9	Vending Machine Expense	(1,848)	43	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**	(24,448)		49

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	$	Petersen Health Care Management, Inc.	100.00%	$ 5,042	$ 5,042	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	22	22	2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	76	76	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	265	265	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	2,383	2,383	5
6	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9	Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10	Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	70	70	8
9	V	10A	Therapy		Petersen Health Care Management, Inc.	100.00%	0		9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		10
11	V	17	Administrative	275,300	Petersen Health Care Management, Inc.	100.00%	69,391	(205,909)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	15,791	15,791	12
13	V								13
14	Total			$ 275,300			$ 93,040	$ * (182,260)	14

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

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 Management, Inc.	100.00%	$ 118	$ 118	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	54,269	54,269	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	24,410	24,410	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	151	151	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	75	75	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	3,614	3,614	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	958	958	21
22	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	12,924	12,924	22
23	V	31	Amortization		Petersen Health Care Management, Inc.	100.00%	116	116	23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	420	420	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	290	290	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,532	1,532	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			$			$ 98,877	$ * 98,877	39

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

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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

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

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	6	Mainteance	$	Fondulac Land, LLC	100.00%	6,316	$ 6,316	15
16	V	19	Professional Services	$	Fondulac Land, LLC	100.00%	5,575	5,575	16
17	V	21	Equipment		Fondulac Land, LLC	100.00%	6,225	6,225	17
18	V	26	Insurance-Property		Fondulac Land, LLC	100.00%	5,955	5,955	18
19	V	26	Insurance-Mortgage Insurance		Fondulac Land, LLC	100.00%	16,691	16,691	19
20	V	30	Depreciation		Fondulac Land, LLC	100.00%	122,710	122,710	20
21	V	31	Amortization		Fondulac Land, LLC	100.00%	8,553	8,553	21
22	V	32	Interest	651	Fondulac Land, LLC	100.00%	98,870	98,219	22
23	V	33	Real Estate Taxes		Fondulac Land, LLC	100.00%	41,360	41,360	23
24	V	34	Rent-Income and Grounds	312,405	Fondulac Land, LLC	100.00%		(312,405)	24
25	V								25
26	V								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			$ 313,056			$ 312,255	$ * (801)	39

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

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 Entert	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 Systen	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 LL	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care M	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Management	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Busine	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care V	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care X	Peoria	Lessor	13
14			Decatur Rehab & Health Care Center	Decatur	Midwest Health Opera	Peoria	Mgmt/Bookkeeping	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	15
16			Eastview Terrace	Sullivan	Petersen Roseville, LL	Roseville	Lessor	16
17			El Paso Health Care Center	El Paso	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Health and W	Peoria	Mgmt/Bookkeeping	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen 24, LLC	Peoria	Hospitality	20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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			Courtyard Estates of Farmington	Farmington				4
5			Courtyard Estates of Knoxville	Knoxville				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 Fondulac Rehabilitation & Health Care Cen # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3											3
4	N/A										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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 2/31/2017

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	1,451,714	75	$ 325,901	$ 376,129	22,461	$ 5,042	1
2	2	Food	Resident Days	1,451,714	75	1,404	0	22,461	22	2
3	3	Housekeeping	Resident Days	1,451,714	75	4,904	2,743	22,461	76	3
4	5	Utilities	Resident Days	1,451,714	75	17,131	0	22,461	265	4
5	6	Maintenance	Resident Days	1,451,714	75	153,997	146,594	22,461	2,383	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	0	0	22,461	0	6
7	9	Medical Director	Resident Days	1,451,714	75	0	0	22,461	0	7
8	10	Nursing and Medical Records	Resident Days	1,451,714	75	4,528	1,833,909	22,461	70	8
9	10A	Therapy	Resident Days	1,451,714	75	0	0	22,461	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	0	0	22,461	0	10
11	17	Administrative	Resident Days	1,451,714	75	4,871,788	5,558,349	22,461	69,391	11
12	19	Professional Services	Resident Days	1,451,714	75	1,020,623	0	22,461	15,791	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,451,714	75	7,613	0	22,461	118	13
14	21	Clerical and General Office	Resident Days	1,451,714	75	3,507,569	3,782,761	22,461	54,269	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,451,714	75	1,577,706	0	22,461	24,410	15
16	23	Inservice Training & Education	Resident Days	1,451,714	75	9,731	0	22,461	151	16
17	24	Travel and Seminar	Resident Days	1,451,714	75	4,833	0	22,461	75	17
18	25	Other Admin. Staff Transport.	Resident Days	1,451,714	75	233,560	0	22,461	3,614	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,451,714	75	61,886	0	22,461	958	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	835,302	0	22,461	12,924	20
21	30	Depreciation	Resident Days	1,451,714	75	7,526	0	22,461	116	21
22	32	Interest	Resident Days	1,451,714	75	27,155	0	22,461	420	22
23	33	Real Estate Taxes	Resident Days	1,451,714	75	18,716	0	22,461	290	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,451,714	75	99,030	0	22,461	1,532	24
25	TOTALS					$ 12,790,903	$ 11,700,485		$ 191,917	25

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 2/31/2017

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 Operations, 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	184,214	2	$	$	22,461	$	1
2	2	Food	Resident Days	184,214	2			22,461		2
3	3	Housekeeping	Resident Days	184,214	2			22,461		3
4	4	Laundry	Resident Days	184,214	2			22,461		4
5	5	Utilities	Resident Days	184,214	2			22,461		5
6	6	Maintenance	Resident Days	184,214	2			22,461		6
7	7	Mgmt. Allocation of Benefits	Resident Days	184,214	2			22,461		7
8	10	Nursing and Medical Records	Resident Days	184,214	2			22,461		8
9	15	Mgmt. Allocation of Benefits	Resident Days	184,214	2			22,461		9
10	17	Administrative	Resident Days	184,214	2			22,461		10
11	19	Professional Services	Resident Days	184,214	2			22,461		11
12	20	Dues, Fees, Subs & Promotions	Resident Days	184,214	2			22,461		12
13	21	Clerical and General Office	Resident Days	184,214	2			22,461		13
14	22	Employee Benefits & Payroll	Resident Days	184,214	2			22,461		14
15	23	Inservice Training & Education	Resident Days	184,214	2			22,461		15
16	24	Travel and Seminar	Resident Days	184,214	2			22,461		16
17	25	Other Admin. Staff Transport.	Resident Days	184,214	2			22,461		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	184,214	2			22,461		18
19	30	Depreciation	Resident Days	184,214	2			22,461		19
20	31	Amortization	Resident Days	184,214	2			22,461		20
21	32	Interest	Resident Days	184,214	2			22,461		21
22	33	Real Estate Taxes	Resident Days	184,214	2			22,461		22
23	34	Rent-Facility and Grounds	Resident Days	184,214	2			22,461		23
24	35	Rent-Equipment & Vehicles	Resident Days	184,214	2			22,461		24
25	TOTALS					$	$		$	25

Facility Name & ID Number Fondulac Rehabilitation & Health Care Cent # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	Capital Finance Group		X	Mortgage	Varies	9/15/14	$ 2,799,200	$ 2,526,667	12/31/34	Varies	$ 98,870	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 2,799,200	$ 2,526,667			$ 98,870	9
	B. Non-Facility Related*											
10								Interest Income Offset			(1,247)	10
11								Home Office Allocation-PHO			36,216	11
12								Home Office Allocation-PHCM			420	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 35,389	14
15	TOTALS (line 9+line14)						$ 2,799,200	$ 2,526,667			$ 134,259	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 16,691 Line # N/A

* 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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	41,940	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.)	$	41,036	2
3. Under or (over) accrual (line 2 minus line 1).	$	(904)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)	$	42,264	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** 290			
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.	$	41,650	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012	40,240	8
	2013	40,501	9
	2014	40,222	10
	2015	40,721	11
	2016	41,036	12

Accrual based on prior year tax bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2016	$	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.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Fondulac Rehabilitation & Health Care Center COUNTY Tazewell

FACILITY IDPH LICENSE NUMBER 0047472

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

TELEPHONE (309)689-5850 FAX #: (309)691-8622

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

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	01-01-26-300-009	Long-Term Care Facility	$ 41,035.82	$ 41,035.82
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 41,035.82	$ 41,035.82

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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,928 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 [X] NO
If so, please complete the following:

1. Total Amount Incurred: 188,175 2. Number of Years Over Which it is Being Amortized: 20

3. Current Period Amortization: 14,572 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	225,205	2005	$ 123,750	1
2					2
3	TOTALS	225,205		$ 123,750	3

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	98		2005	1988	$ 2,164,750	$	25	$ 86,590	$ 34,053	$ 1,082,375	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Original Land Improvements			2005	15,000		15	1,000	1,000	12,500	9
10	Sidewalks			2006	3,200		15	213	213	2,450	10
11	Fire Alarm system			2006	4,030		10			4,030	11
12	Replace water main			2006	4,600		25	184	184	2,116	12
13	Water heater replacement			2006	3,097		10			3,097	13
14	Cubicle Curtains			2007	5,193		20	260	260	2,678	14
15	Door Alarm			2007	1,697		15	113	113	1,243	15
16	Fire Alarm			2007	1,854		15	124	124	1,364	16
17	Blinds & Valances			2007	4,699		10	286	286	4,699	17
18	Wallpaper for 3 Halls & Front Lobby			2007	2,258		15	151	151	1,535	18
19	Painting for all rooms, office area, bathrooms, hallways			2007	13,436		15	896	896	9,352	19
20	Carpeting for Hallways			2007	6,541		15	436	436	4,526	20
21	Water heater replacement - labor			2008	1,813		7			1,813	21
22	Water Heater			2008	11,615		7			11,615	22
23	Parking lot resurfacing			2008	34,750		39	892	892	8,474	23
24	Generator Repair			2009	2,599		7			2,599	24
25	Compressor Repair			2009	2,971		7			2,971	25
26	Freezer Repair			2009	3,445		7			3,445	26
27	Landscaping			2010	4,850		15	324	324	2,430	27
28	Cabinetry-Nursing Stations			2010	14,218		15	948	948	7,110	28
29	Carpet and Tiling in Nursing Stations and Kitchen			2010	15,811		15	1,054	1,054	3,804	29
30	Water Softener			2011	2,974		7	424	424	2,544	30
31	Water Heater			2011	5,737		7	820	820	4,920	31
32	Water Heater			2011	2,989		7	428	428	2,568	32
33	Tile Replacement in Showers			2011	15,567		15	1,038	1,038	6,228	33
34	Roof Replacement on North Section			2011	49,142		25	1,966	1,966	12,779	34
35	Water Main Repair			2012	3,602		7	514	514	2,827	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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	Water Line Repair	2013	$ 10,932	$	7	$ 1,562	$ 1,562	$ 7,029	37
38	Bathroom Fixtures	2013	2,809		7	402	402	1,809	38
39	Blacktopping	2013	10,500		7	1,500	1,500	6,750	39
40	Painting-Exterior	2013	11,071		15	738	738	3,321	40
41	Alarm System Panel Replacement	2013	4,273		7	610	610	2,745	41
42	Tile Replacement in Hallways and Kitchen	2014	13,185		15	879	879	3,077	42
43	Landscaping Around Building	2014	21,897		15	1,460	1,460	5,110	43
44	Landscaping Around Building	2014	8,944		15	596	596	2,086	44
45	Copper Line Repair	2015	3,241		7	464	464	1,160	45
46	Nurses Station Replacement	2015	8,982		7	1,284	1,284	3,210	46
47	Plumbing Repairs	2015	9,170		7	1,310	1,310	3,275	47
48	Water Softener Replacement	2015	6,126		7	876	876	2,190	48
49	Dumpster Pads	2015	19,686		15	1,312	1,312	3,280	49
50	Air Conditioner	2016	6,250		15	416	416	624	50
51	Water Sprinkler System Repair	2016	11,448		7	1,636	1,636	2,454	51
52	Exterior Landscaping	2016	8,050		7	1,150	1,150	1,725	52
53	Plumbing Repairs	2017	6,847		7	489	489	489	53
54	Fire Alarm System Repair	2017	3,944		7	282	282	282	54
55	Water Heater-65 Gallon	2017	7,405		7	529	529	529	55
56	Air Conditioner	2017	7,400		15	247	247	247	56
57									57
58									58
59									59
60									60
61									61
62	Land Improvements Booked			2,428			(2,428)		62
63	Building Booked			86,320			(86,320)		63
64	Building Improvement Booked			26,825			(26,825)		64
65									65
66	2017-Home Office Allocation-Building Improvements		10,274			247	247		66
67	2017-Home Office Allocation-Land Improvements		945			61	61		67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,595,817	$ 115,573		$ 116,711	$ (51,399)	$ 1,259,484	70

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

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	$ 121,649	$ 8,292	$ 11,872	$ 3,580	5-10 yrs.	$ 78,402	71
72	Current Year Purchases	9,583	569	685	116	7 yrs.	685	72
73	Fully Depreciated Assets	433,937					433,937	73
74	Home Office Allocation			14,226	14,226			74
75	TOTALS	$ 565,169	$ 8,861	$ 26,783	$ 17,922		$ 513,024	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)	$	3,284,736	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	124,434	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	143,494	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	19,060	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	1,772,508	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					88
89	N/A				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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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.	/2018	$
13.	/2019	$
14.	/2020	$

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: $ 44,355 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	Ford 2012 E150	$ 578.00	$ 4,625	17
18					18
19					19
20					20
21	TOTAL		$ 578.00	$ 4,625	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.

Fondulac Rehabilitation & Health Care Center
0047472
Period Beginning **1/1/2017**
Period End **12/31/2017**

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	$	25,858
Dishwasher		701
Copier		8,226
Home Office Allocation		9,570
		44,355

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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(2), 10A(3)	hrs	$	7,602	$ 114,029	$ 85	7,602	$ 114,114	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,719	25,786		1,719	25,786	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		9,169	137,535		9,169	137,535	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				39,808		39,808	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			$	18,490	$ 277,350	$ 39,893	18,490	$ 317,243	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 Fondulac Rehabilitation & Health Care Center # 0047472 **Report Period Beginning:** 1/1/2017 **Ending:** 12/31/2017

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2017 (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	$ (1,143,565)	$ (1,143,565)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 182,033)	2,185,528	2,185,528	3
4	Supply Inventory (priced at Cost)	16,862	16,862	4
5	Short-Term Investments			5
6	Prepaid Insurance	20,624	34,622	6
7	Other Prepaid Expenses	24,468	50,281	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Employee Education Loans	4,025	4,025	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,107,942	$ 1,147,753	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		123,750	13
14	Buildings, at Historical Cost		2,175,024	14
15	Leasehold Improvements, at Historical Cost	8,944	420,793	15
16	Equipment, at Historical Cost	10,386	565,169	16
17	Accumulated Depreciation (book methods)	(6,206)	(1,772,508)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		188,175	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(27,799)	20
21	Restricted Funds		254,465	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Intercompany Loans	105,237	125,382	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 118,361	$ 2,052,451	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,226,303	$ 3,200,204	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 742,515	$ 742,515	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	86,941	86,941	30
31	Accrued Taxes Payable (excluding real estate taxes)	30,523	30,523	31
32	Accrued Real Estate Taxes(Sch.IX-B)		42,264	32
33	Accrued Interest Payable		8,106	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	45,138	45,138	36
37	Accrued Management Fees	134,104	134,104	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,039,221	$ 1,089,591	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,526,667	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Intercompany Loans	569,280	1,320	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 569,280	$ 2,527,987	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,608,501	$ 3,617,578	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (382,198)	$ (417,374)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,226,303	$ 3,200,204	48

***(See instructions.)**

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 **Report Period Beginning:** 1/1/2017 **Ending:** 12/31/2017

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (642,145)	1
2	Restatements (describe):		2
3	**Adjustments Made After Cost Reports Were Filed**	5,247	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (636,898)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	254,700	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)**	$ 254,700	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)**	$ (382,198)	24 *

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

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	$ 3,487,206	1
2	Discounts and Allowances for all Levels	(207,135)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,280,071	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	487,652	6
7	Oxygen	1,611	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 489,263	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	1,035	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	67,472	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,085	19
20	Radiology and X-Ray	8,802	20
21	Other Medical Services	10,324	21
22	Laundry	37	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 88,755	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	596	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 596	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation Revenue	8,049	28
28a	Miscellaneous Revenue	5,719	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 13,768	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,872,453	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	678,423	31
32	Health Care	1,671,119	32
33	General Administration	560,544	33
	B. Capital Expense		
34	Ownership	353,539	34
	C. Ancillary Expense		
35	Special Cost Centers	173,427	35
36	Provider Participation Fee	180,701	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,617,753	40
41	**Income before Income Taxes (line 30 minus line 40)****	254,700	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 254,700	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,630,290	44
45	Private Pay - Net Inpatient Revenue	373,639	45
46	Medicare - Net Inpatient Revenue	252,634	46
47	Other-(specify) Insurance Net Inpatient Revenue	23,508	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,280,071	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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 Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	1,366	1,366	$ 34,548	$ 25.29	1
2	Assistant Director of Nursing	1,420	1,420	33,141	23.34	2
3	Registered Nurses	5,140	5,320	148,453	27.90	3
4	Licensed Practical Nurses	21,208	21,866	394,461	18.04	4
5	CNAs & Orderlies	36,672	37,060	479,745	12.95	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	34,064	16.38	9
10	Activity Assistants					10
11	Social Service Workers	2,080	2,080	44,613	21.45	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	41,872	20.13	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,418	13,043	147,334	11.30	15
16	Dishwashers					16
17	Maintenance Workers	1,899	1,982	38,473	19.41	17
18	Housekeepers	14,588	15,266	159,177	10.43	18
19	Laundry					19
20	Administrator	2,080	2,080	69,391	33.36	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,080	2,080	32,136	15.45	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	5,891	5,972	116,942	19.58	33
34	TOTAL (lines 1 - 33)	111,002	113,695	$ 1,774,350 *	$ 15.61	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	12	$ 578	L1, C3	35
36	Medical Director	Monthly	12,000	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,818	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	10	462	L10, 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)	22	$ 18,858		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

Fondulac Rehabilitation & Health Care Center
0047472
Period Beginning **1/1/2017**
Period End **12/31/2017**

Schedule 20A

XVIII. Staffing and Salary Costs

		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator		2,080	2,080	56,168	27.00
Transportation		1,731	1,812	16,439	9.07
Marketing		2,080	2,080	44,335	21.31
	TOTAL	5,891	5,972	116,942	

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Doug Harridge	Administrator	0	$ 5,833
Ryan Mehaffy	Administrator	0	63,558
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 69,391

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 275,300
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 275,300

C. Professional Services

Vendor/Payee	Type	Amount
Tazewell Co. Circuit Clerk	Legal Fees	$ 169
Rock Island County Recorder	Legal Fees	10
Comcast Cable	Computer Services	1,258
Ability Network	Computer Services	4,635
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 6,072

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 34,766
Unemployment Compensation Insurance	34,502
FICA Taxes	129,311
Employee Health Insurance	1,089
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	1,162
Home Office Allocation	24,410
TOTAL (agree to Schedule V, line 22, col.8)	$ 225,240

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	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 91)	1,204
Miscellaneous Licenses & Permits	537
Miscellaneous Dues & Subscriptions	1,472
Home Office Allocation	118
Less: Public Relations Expense	(520)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 2,811

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	75
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 75

**See instructions.

Fondulac Rehabilitation & Health Care Center
0047472
Period Beginning **1/1/2017**
Period End **12/31/2017**

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	**Type**	**Amount**
Total (agree to Schedule V, line 19, column 3)		6,072
Home Office Allocation		
MusilloUnkenholt, LLC	Legal	180
Arnstein & Lehr	Legal	1213
SB2	Legal	762
Miscellaneous	Legal	14
Miller Hall and Triggs	Legal	193
Smith Amundsen	Legal	75
Healthcare Resources International	Legal	134
Hunziker Law	Legal	1
Lexis Nexis	Legal	8
Baker Tilly Virchow Krause	Legal	677
Capital Finance Group	Legal	5853
CliftonLarsonAllen	Accounting	2167
Ginoli & Co.	Accounting	3588
Baker Tilly Virchow Krause	Accounting	135
Capital Finance Group	Accounting	1063
Miscellaneous	Computer Services	105
Change Healthcare	Computer Services	8
360 Networks	Computer Services	41
Matrix Care	Computer Services	3779
Stratus Networks	Computer Services	451
Kemper Technology	Computer Services	256
AT&T	Computer Services	6
Ability Network	Computer Services	278
CIAN	Computer Services	314
Comcast	Computer Services	18
CCH	Computer Services	15
Charter Communications	Computer Services	32
Allscripts	Computer Services	280
ATS	Computer Services	287
Citrix Systems	Computer Services	26
Optimizer	Other Prof Fees	51
Ankura	Other Prof Fees	813
David Budde	Other Prof Fees	38
Sargent Consulting	Other Prof Fees	19711
Alix Partners	Other Prof Fees	6646
Demonica Kemper	Other Prof Fees	33
Brad Barkley	Other Prof Fees	133
MPAC Healthcare	Other Prof Fees	20
Higgs Appraisal	Other Prof Fees	9
Alan Litwiller	Other Prof Fees	3
Total (agree to Schedule V, line 19, column 8)		55,488

Facility Name & ID Number Fondulac Rehabilitation & Health Care Center # 0047472 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IHCA-$952**

(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? **7 yrs.**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **29,408** 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. $ **180,701**
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. $ **1,035**

(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. $ **8,049**
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
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? **Yes**
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. $ **N/A**

(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. **No**
Attach invoices and a summary of services for all architect and appraisal fees