



Facility Name & ID Number Piper City Rehabilitation and Living Center

# 0050773 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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	60	Skilled (SNF)	60	21,900	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	60	TOTALS	60	21,900	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	8,720	5,000	1,046	14,766	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,720	5,000	1,046	14,766	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 67.42%

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)

Independent Living, Meals on Wheels

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 1/1/2010

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 1/1/2010 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 60 and days of care provided 945

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Piper City Rehabilitation and Living Center # 0050773 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 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	172,001	12,445	649	185,095		185,095	(33,648)	151,447		1
2	Food Purchase		120,742		120,742		120,742	(27,019)	93,723		2
3	Housekeeping	117,198	20,100		137,298		137,298	(27,368)	109,930		3
4	Laundry	8,301	9,046		17,347		17,347	(3,464)	13,883		4
5	Heat and Other Utilities			73,560	73,560		73,560	(14,516)	59,044		5
6	Maintenance	40,451	8,789	37,428	86,668		86,668	(8,267)	78,401		6
7	Other (specify):* Home Office Ben. Allocation										7
8	<b>TOTAL General Services</b>	337,951	171,122	111,637	620,710		620,710	(114,282)	506,428		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	961,229	65,567	4,750	1,031,546		1,031,546	(271)	1,031,275		10
10a	Therapy			185,140	185,140		185,140		185,140		10a
11	Activities	46,649	61	63	46,773		46,773	(12,556)	34,217		11
12	Social Services	32,490	83		32,573		32,573		32,573		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Office Ben. Allocation										15
16	<b>TOTAL Health Care and Programs</b>	1,040,368	65,711	197,153	1,303,232		1,303,232	(12,827)	1,290,405		16
	<b>C. General Administration</b>										
17	Administrative			213,800	213,800		213,800	(151,619)	62,181		17
18	Directors Fees										18
19	Professional Services			15,088	15,088		15,088	19,736	34,824		19
20	Dues, Fees, Subscriptions & Promotions			8,329	8,329		8,329	77	8,406		20
21	Clerical & General Office Expenses	28,939	2,903	7,420	39,262		39,262	35,650	74,912		21
22	Employee Benefits & Payroll Taxes			161,298	161,298		161,298	16,048	177,346		22
23	Inservice Training & Education			525	525		525	99	624		23
24	Travel and Seminar							49	49		24
25	Other Admin. Staff Transportation			7,120	7,120		7,120	2,376	9,496		25
26	Insurance-Prop.Liab.Malpractice			23,356	23,356		23,356	629	23,985		26
27	Other (specify):* Home Office Ben. Allocation										27
28	<b>TOTAL General Administration</b>	28,939	2,903	436,936	468,778		468,778	(76,955)	391,823		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,407,258	239,736	745,726	2,392,720		2,392,720	(204,064)	2,188,656		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 Piper City Rehabilitation and Living Center

#0050773

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			57,226	57,226		57,226	(2,766)	54,460			30
31	Amortization of Pre-Op. & Org.			966	966		966	77	1,043			31
32	Interest			65,011	65,011		65,011	1,290	66,301			32
33	Real Estate Taxes			36,253	36,253		36,253	190	36,443			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			15,751	15,751		15,751	1,007	16,758			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			175,207	175,207		175,207	(202)	175,005			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		22,233		22,233		22,233		22,233			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			116,033	116,033		116,033		116,033			42
43	Other (specify):*		46	31,146	31,192		31,192	(31,192)				43
44	<b>TOTAL Special Cost Centers</b>		22,279	147,179	169,458		169,458	(31,192)	138,266			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,407,258	262,015	1,068,112	2,737,385		2,737,385	(235,458)	2,501,927			45

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

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,853)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,100)	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	(2,062)	30		9
10	Interest and Other Investment Income	(1,435)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(175)	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	(17,397)	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	(2,000)	43		24
25	Fund Raising, Advertising and Promotional	(443)	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	(142,725)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (176,190)		\$	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
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)	(59,268)	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (59,268)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (235,458)		37

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

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

		1	2	3	4
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

**BHF USE ONLY**

48		49		50		51		52
----	--	----	--	----	--	----	--	----

**Piper City Rehabilitation and Living Center**

ID# 0050773

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (1,245)	43	1
2	X-Rays-Part A	(1,068)	43	2
3	Offset Miscellaneous Nursing Supplies Revenue	(317)	10	3
4	Offset Transportation Revenue	(12,556)	11	4
5	Offset Miscellaneous Office Supplies Revenue	(27)	21	5
6	Resident Flowers	(333)	43	6
7	Disallowed Special Events	(1,431)	43	7
8	Independent Living Dietary Cost Offset	(36,963)	1	8
9	Independent Living Food Cost Offset	(24,112)	2	9
10	Independent Living Housekeeping Cost Offset	(27,418)	3	10
11	Independent Living Laundry Cost Offset	(3,464)	4	11
12	Independent Living Utilities Cost Offset	(14,690)	5	12
13	Independent Living Maintenance Cost Offset	(9,833)	6	13
14	Independent Living Depreciation Cost Offset	(9,200)	30	14
15	Meals on Wheels Offset	(68)	2	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(142,725)		49

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 3,315	\$ 3,315	1
2	V	2 Food		Petersen Health Care Management, Inc.	100.00%	14	14	2
3	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	50	50	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	174	174	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,566	1,566	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%	46	46	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	213,800	Petersen Health Care Management, Inc.	100.00%	62,181	(151,619)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	10,381	10,381	12
13	V							13
14	Total		\$ 213,800			\$ 77,727	\$ * (136,073)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 Dues, Fees, Subs & Promotions	\$	Petersen Health Care Management, Inc.	100.00%	\$ 77	\$	77	15
16	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	35,677		35,677	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	16,048		16,048	17
18	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	99		99	18
19	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	49		49	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	2,376		2,376	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	629		629	21
22	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	8,496		8,496	22
23	V	31 Amortization		Petersen Health Care Management, Inc.	100.00%	77		77	23
24	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	276		276	24
25	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	190		190	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,007		1,007	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		\$			\$ 65,001	\$ *	65,001	39

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



Facility Name & ID Number Piper City Rehabilitation and Living Center# 0050773Report Period Beginning: 1/1/2017Ending: 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.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Midwest Health Operations, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Midwest Health Operations, LLC	100.00%	0		16
17	V	3 Housekeeping		Midwest Health Operations, LLC	100.00%	0		17
18	V	4 Laundry		Midwest Health Operations, LLC	100.00%	0		18
19	V	5 Utilities		Midwest Health Operations, LLC	100.00%	0		19
20	V	6 Maintenance		Midwest Health Operations, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		Midwest Health Operations, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Midwest Health Operations, LLC	100.00%	0		22
23	V	15 Mgmt. Allocation of Benefits		Midwest Health Operations, LLC	100.00%	0		23
24	V	17 Administrative		Midwest Health Operations, LLC	100.00%	0		24
25	V	19 Professional Services		Midwest Health Operations, LLC	100.00%	9,355	9,355	25
26	V	20 Dues, Fees, Subs & Promotions		Midwest Health Operations, LLC	100.00%	0		26
27	V	21 Clerical and General Office		Midwest Health Operations, LLC	100.00%	0		27
28	V	22 Employee Benefits & Payroll		Midwest Health Operations, LLC	100.00%	0		28
29	V	23 Inservice Training & Education		Midwest Health Operations, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Midwest Health Operations, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Midwest Health Operations, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Midwest Health Operations, LLC	100.00%	0		32
33	V	30 Depreciation		Midwest Health Operations, LLC	100.00%	2,449	2,449	33
34	V	31 Amortization		Midwest Health Operations, LLC	100.00%	0		34
35	V	32 Interest		Midwest Health Operations, LLC	100.00%	0		35
36	V	33 Real Estate Taxes		Midwest Health Operations, LLC	100.00%	0		36
37	V	34 Rent-Facility and Grounds		Midwest Health Operations, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Midwest Health Operations, LLC	100.00%	0		38
39	Total		\$			\$ 11,804	\$ *	11,804

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

Facility Name &amp; ID Number

Piper City Rehabilitation and Living Center

# 0050773

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, I	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 System	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen 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	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	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

VII. RELATED PARTIES

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

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

Facility Name &amp; ID Number

Piper City Rehabilitation and Living Center

# 0050773

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 Piper City Rehabilitation and Living Center # 0050773 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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4	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 Piper City Rehabilitation and Living Center

# 0050773

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  NO

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,451,714	75	\$ 325,901	\$ 376,129	14,766	\$ 3,315	1
2	2	Food	Resident Days	1,451,714	75	1,404	0	14,766	14	2
3	3	Housekeeping	Resident Days	1,451,714	75	4,904	2,743	14,766	50	3
4	5	Utilities	Resident Days	1,451,714	75	17,131	0	14,766	174	4
5	6	Maintenance	Resident Days	1,451,714	75	153,997	146,594	14,766	1,566	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	0	0	14,766	0	6
7	9	Medical Director	Resident Days	1,451,714	75	0	0	14,766	0	7
8	10	Nursing and Medical Records	Resident Days	1,451,714	75	4,528	1,833,909	14,766	46	8
9	10A	Therapy	Resident Days	1,451,714	75	0	0	14,766	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	0	0	14,766	0	10
11	17	Administrative	Resident Days	1,451,714	75	4,871,788	5,558,349	14,766	62,181	11
12	19	Professional Services	Resident Days	1,451,714	75	1,020,623	0	14,766	10,381	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,451,714	75	7,613	0	14,766	77	13
14	21	Clerical and General Office	Resident Days	1,451,714	75	3,507,569	3,782,761	14,766	35,677	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,451,714	75	1,577,706	0	14,766	16,048	15
16	23	Inservice Training & Education	Resident Days	1,451,714	75	9,731	0	14,766	99	16
17	24	Travel and Seminar	Resident Days	1,451,714	75	4,833	0	14,766	49	17
18	25	Other Admin. Staff Transport.	Resident Days	1,451,714	75	233,560	0	14,766	2,376	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,451,714	75	61,886	0	14,766	629	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	835,302	0	14,766	8,496	20
21	30	Depreciation	Resident Days	1,451,714	75	7,526	0	14,766	77	21
22	32	Interest	Resident Days	1,451,714	75	27,155	0	14,766	276	22
23	33	Real Estate Taxes	Resident Days	1,451,714	75	18,716	0	14,766	190	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,451,714	75	99,030	0	14,766	1,007	24
25	TOTALS					\$ 12,790,903	\$ 11,700,485		\$ 142,728	25

Facility Name & ID Number Piper City Rehabilitation and Living Center

# 0050773

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  NO

Name of Related Organization Midwest 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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	91,584	9	\$	\$	14,766	\$	1
2	2	Food	Resident Days	91,584	9			14,766		2
3	3	Housekeeping	Resident Days	91,584	9			14,766		3
4	4	Laundry	Resident Days	91,584	9			14,766		4
5	5	Utilities	Resident Days	91,584	9			14,766		5
6	6	Maintenance	Resident Days	91,584	9			14,766		6
7	7	Mgmt. Allocation of Benefits	Resident Days	91,584	9			14,766		7
8	10	Nursing and Medical Records	Resident Days	91,584	9			14,766		8
9	15	Mgmt. Allocation of Benefits	Resident Days	91,584	9			14,766		9
10	17	Administrative	Resident Days	91,584	9			14,766		10
11	19	Professional Services	Resident Days	91,584	9	58,020		14,766	9,355	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	91,584	9			14,766		12
13	21	Clerical and General Office	Resident Days	91,584	9			14,766		13
14	22	Employee Benefits & Payroll	Resident Days	91,584	9			14,766		14
15	23	Inservice Training & Education	Resident Days	91,584	9			14,766		15
16	24	Travel and Seminar	Resident Days	91,584	9			14,766		16
17	25	Other Admin. Staff Transport.	Resident Days	91,584	9			14,766		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	91,584	9			14,766		18
19	30	Depreciation	Resident Days	91,584	9	15,191		14,766	2,449	19
20	31	Amortization	Resident Days	91,584	9			14,766		20
21	32	Interest	Resident Days	91,584	9			14,766		21
22	33	Real Estate Taxes	Resident Days	91,584	9			14,766		22
23	34	Rent-Facility and Grounds	Resident Days	91,584	9			14,766		23
24	35	Rent-Equipment & Vehicles	Resident Days	91,584	9			14,766		24
25	TOTALS					\$ 73,211	\$		\$ 11,804	25



Facility Name & ID Number

Piper City Rehabilitation and Living Center

# 0050773

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	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
<b>A. Directly Facility Related</b>																
<b>Long-Term</b>																
1	Morton Community Bank		X	Mortgage	\$20,000.00	8/28/17	\$ 1,796,875	\$ 1,000,440	9/28/22	6.0000	\$ 65,011	1				
2												2				
3												3				
4												4				
5												5				
<b>Working Capital</b>																
6												6				
7												7				
8												8				
9	<b>TOTAL Facility Related</b>				\$20,000.00		\$ 1,796,875	\$ 1,000,440			\$ 65,011	9				
<b>B. Non-Facility Related*</b>																
10											(1,435)	10				
11											2,725	11				
12												12				
13												13				
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 1,290	14				
15	<b>TOTALS (line 9+line14)</b>						\$ 1,796,875	\$ 1,000,440			\$ 66,301	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ \_\_\_\_\_ 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.)

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

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2016 report.		\$	<u>37,956</u>	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.)		\$	<u>36,548</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(1,408)</u>	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>37,661</u>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	<b>Home Office Allocation</b>	\$	<u>190</u>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>36,443</u>	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	<u>34,673</u>	8	
	2013	<u>34,969</u>	9	
	2014	<u>36,983</u>	10	
	2015	<u>36,847</u>	11	
	2016	<u>36,548</u>	12	
<u>Accrual based on prior year tax bill.</u>				
	<b>FOR BHF USE ONLY</b>			
	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 Piper City Rehabilitation and Living Center COUNTY Ford

FACILITY IDPH LICENSE NUMBER 0050773

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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>04-04-03-300-003</u>	<u>Nursing Facility</u>	\$ <u>25,950.70</u>	\$ <u>25,950.70</u>
2. <u>04-04-03-302-003</u>	<u>Nursing Facility</u>	\$ <u>10,597.32</u>	\$ <u>10,597.32</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>36,548.02</u>	\$ <u>36,548.02</u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 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 Piper City Rehabilitation and Living Center

# 0050773 Report Period Beginning:

1/1/2017 Ending:

12/31/2017

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 20,804 B. General Construction Type: Exterior Brick/Wood Frame Wood Number of Stories 1

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

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

1. Total Amount Incurred: 6,440 2. Number of Years Over Which it is Being Amortized: 5  
3. Current Period Amortization: 1,043 4. Dates Incurred: January to December 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	20,804	2011	\$ 40,500	1
2					2
3	TOTALS	20,804		\$ 40,500	3

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	60	2011		\$ 744,500	\$	25	\$ 29,780	\$ 34,053	\$ 193,570	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Concrete Replacement		2010	7,606		15	508	508	3,302	9
10	Roof Replacement		2013	9,330		15	622	622	2,799	10
11	Alarm System Panel Replacement		2013	3,705		7	530	530	2,385	11
12	Generator		2014	20,000		15	1,333	1,333	4,666	12
13	Nurses Station		2014	13,750		15	917	917	3,210	13
14	Sprinkler system		2014	19,700		7	2,814	2,814	9,849	14
15	Tile for 4 Shower Stall Walls and Floors		2016	13,600		15	906	906	1,359	15
16	Foyer Repair & Mechanical Room Door Replacement		2016	5,000		7	714	714	1,071	16
17	Air Conditioner		2016	12,100		15	806	806	1,209	17
18	HVAC Rooftop Unit		2017	9,921		15	331	331	331	18
19	Sewer Line Repair		2017	4,397		7	314	314	314	19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30	Land Improvements Booked				507			(507)		30
31	Building Booked				29,780			(29,780)		31
32	Building Improvement Booked				9,476			(9,476)		32
33										33
34	2017-Home Office Allocation-Building Improvements			6,754			162	162		34
35	2017-Home Office Allocation-Land Improvements			621			40	40		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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 870,984	\$ 39,763		\$ 39,777	\$ 4,287	\$ 224,065	70

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

Facility Name & ID Number Piper City Rehabilitation and Living Center

# 0050773

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	\$ 55,953	\$ 7,906	\$ 5,799	\$ (2,107)	5-10 yrs.	\$ 29,415	71
72	Current Year Purchases	8,255	357	590	233	7 yrs.	590	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			8,294	8,294			74
75	TOTALS	\$ 64,208	\$ 8,263	\$ 14,683	\$ 6,420		\$ 30,005	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)	\$ 975,692	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 48,026	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 54,460	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 6,434	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 254,070	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	Flooring for Assisted Living Facility	\$ 13,740	\$ 916	\$ 3,893	86
87	Assisted Living Facility	190,000	7,600	51,300	87
88	Foyer Repair	4,787	684	912	88
89					89
90					90
91	TOTALS	\$ 208,527	\$ 9,200	\$ 56,105	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 Piper City Rehabilitation and Living Center

# 0050773

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	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /2018                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2019                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2020                      \$ \_\_\_\_\_

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

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

9. Option to Buy:  YES  NO      Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 12,496      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	<u>Facility</u>	<u>2010 Ford Van</u>	\$ <u>532.77</u>	\$ <u>4,262</u>	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ <u>532.77</u>	\$ <u>4,262</u>	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.



**Piper City Rehabilitation and Living Center  
0050773**

**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	\$	8,236
Dishwasher		1,403
Copier		1,850
Home Office Allocation		1,007
		<u>12,496</u>

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		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	<b>TOTALS</b>	\$	\$	\$	\$
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)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	5,287	\$ 79,307	\$	5,287	\$ 79,307	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,675	25,128		1,675	25,128	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		5,380	80,705		5,380	80,705	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				22,233		22,233	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	<b>TOTAL</b>			\$	12,342	\$ 185,140	\$ 22,233	12,342	\$ 207,373	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.

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 3,154,169	\$ 3,154,169	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>58,388</u> )	674,033	674,033	3
4	Supply Inventory (priced at <u>Cost</u> )			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,779	15,779	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	25,000	25,000	8
9	Other(specify): <u>Security Deposit</u>	1,992	1,992	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,870,973	\$ 3,870,973	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	40,500	40,500	13
14	Buildings, at Historical Cost	744,500	751,254	14
15	Leasehold Improvements, at Historical Cost	121,159	119,730	15
16	Equipment, at Historical Cost	64,208	64,208	16
17	Accumulated Depreciation (book methods)	(275,265)	(254,070)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Building-Assisted Living</u>	152,422	152,422	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 847,524	\$ 874,044	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,718,497	\$ 4,745,017	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 530,800	\$ 530,800	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	78,107	78,107	30
31	Accrued Taxes Payable (excluding real estate taxes)	20,634	20,634	31
32	Accrued Real Estate Taxes(Sch.IX-B)	37,661	37,661	32
33	Accrued Interest Payable	3,562	3,562	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Payroll Withholdings</u>	119,978	119,978	36
37	<u>Accrued Management Fees</u>	1,154,971	1,154,971	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,945,713	\$ 1,945,713	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,000,440	1,000,440	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Intercompany Loans</u>	143,906	143,906	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,144,346	\$ 1,144,346	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,090,059	\$ 3,090,059	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,628,438	\$ 1,654,958	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,718,497	\$ 4,745,017	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,604,375</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Adjustments Made After Cost Reports Were Filed</b>	<b>13,295</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,617,670</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>10,768</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>10,768</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,628,438</b>	<b>24</b> *

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

Facility Name &amp; ID Number Piper City Rehabilitation and Living Center

# 0050773

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**

1		2	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,336,013	1
2	Discounts and Allowances for all Levels	(160,028)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,175,985	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients	165,454	5
6	Therapy	340,578	6
7	Oxygen	941	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 506,973	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	2,921	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	37,548	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	3,104	20
21	Other Medical Services	7,287	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 50,860	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,435	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,435	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Transportation Revenue</u>	12,556	28
28a	<u>Miscellaneous Revenue</u>	344	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 12,900	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 2,748,153	30

1		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	620,710	31
32	Health Care	1,303,232	32
33	General Administration	468,778	33
<b>B. Capital Expense</b>			
34	Ownership	175,207	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	53,425	35
36	Provider Participation Fee	116,033	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 2,737,385	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	10,768	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 10,768	43

1		2	
III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,240,118	44
45	Private Pay - Net Inpatient Revenue	714,645	45
46	Medicare - Net Inpatient Revenue	207,646	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	13,576	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 2,175,985	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 Piper City Rehabilitation and Living Center

# 0050773

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	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 70,177	\$ 33.74	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,883	2,883	80,086	27.78	3
4	Licensed Practical Nurses	11,859	12,272	323,985	26.40	4
5	CNAs & Orderlies	32,204	33,858	393,998	11.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,842	1,970	20,134	10.22	9
10	Activity Assistants	904	977	8,360	8.56	10
11	Social Service Workers	1,921	2,079	32,490	15.63	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	31,321	15.06	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,239	13,577	140,680	10.36	15
16	Dishwashers					16
17	Maintenance Workers	1,882	2,010	40,451	20.12	17
18	Housekeepers	8,160	8,471	117,198	13.84	18
19	Laundry	917	989	8,301	8.39	19
20	Administrator	2,080	2,080	62,181	29.89	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,054	2,099	28,939	13.79	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	1,930	1,930	30,337	15.72	31
32	Other Health C: CPC	2,080	2,080	62,646	30.12	32
33	Other(specify) <u>Transportation</u>	1,433	1,433	18,155	12.67	33
34	TOTAL (lines 1 - 33)	89,548	92,868	\$ 1,469,439 *	\$ 15.82	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	13	\$ 649	L1, C3	35
36	Medical Director	Monthly	7,200	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,826	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)	13	\$ 11,675		49

**C. CONTRACT NURSES**

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

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Sharon Bargmann	Administrator	0	\$ 35,159	Workers' Compensation Insurance	\$ 25,236	IDPH License Fee	\$ 3,980	
Jennifer Holzhauser	Administrator	0	27,022	Unemployment Compensation Insurance	23,136	Advertising: Employee Recruitment	(347)	
				FICA Taxes	105,796	Health Care Worker Background Check (Indicate # of checks performed <u>73</u> )	378	
				Employee Health Insurance	876	Miscellaneous Licenses & Permits	2,413	
				Employee Meals		Miscellaneous Dues & Subscriptions	1,905	
				Illinois Municipal Retirement Fund (IMRF)*		Home Office Allocation	77	
				Employee Relations	5,949			
				Employee Retirement	305			
				Home Office Allocation	16,048			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 62,181			Less: Public Relations Expense	( )	
B. Administrative - Other						Non-allowable advertising	( )	
Description			Amount			Yellow page advertising	( )	
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 213,800			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 8,406	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 213,800					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Frontier	Computer Services		\$ 2,388				Out-of-State Travel	\$
Ability Network	Computer Services		2,278					
All Scripts	Data Services		888				In-State Travel	
Honkamp, Krueger & Co.	Accounting Fees		528	N/A				
Smith Amundsen	Legal Fees-Gillette Case		9,006				Seminar Expense	
							Home Office Allocation	49
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 15,088	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	\$ 49

\* Attach copy of IMRF notifications

\*\*See instructions.



**Piper City Rehabilitation and Living Center**

**0050773**

**Period Beginning**

**1/1/2017**

**Period End**

**12/31/2017**

**Schedule 21A**

**XIX. SUPPORT SCHEDULE**

**C. Professional Services**

<b>Vendor/Payee</b>	<b>Type</b>	<b>Amount</b>
Total (agree to Schedule V, line 19, column 3)		15,088
<b>Home Office Allocation</b>		
MusilloUnkenholt, LLC	Legal	118
Arnstein & Lehr	Legal	797
SB2	Legal	501
Miscellaneous	Legal	9
Miller Hall and Triggs	Legal	127
Smith Amundsen	Legal	49
Healthcare Resources International	Legal	88
Hunziker Law	Legal	1
Lexis Nexis	Legal	5
Baker Tilly Virchow Krause	Legal	445
Illinois Secretary of State	Legal	16
Morgan, Cohen, Bach	Legal	1688
SB2	Legal	2003
CliftonLarsonAllen	Accounting	1425
Ginoli & Co.	Accounting	3092
Baker Tilly Virchow Krause	Accounting	89
Miscellaneous	Computer Services	67
Change Healthcare	Computer Services	6
360 Networks	Computer Services	27
Matrix Care	Computer Services	2484
Stratus Networks	Computer Services	297
Kemper Technology	Computer Services	168
AT&T	Computer Services	4
Ability Network	Computer Services	183
CIAN	Computer Services	207
Comcast	Computer Services	12
CCH	Computer Services	10
Charter Communications	Computer Services	21
Allscripts	Computer Services	184
ATS	Computer Services	189
Citrix Systems	Computer Services	17
Optimizer	Other Prof Fees	33
Ankura	Other Prof Fees	535
David Budde	Other Prof Fees	25
Sargent Consulting	Other Prof Fees	1487
Alix Partners	Other Prof Fees	3197
Demonica Kemper	Other Prof Fees	22
Brad Barkley	Other Prof Fees	87
MPAC Healthcare	Other Prof Fees	13
Higgs Appraisal	Other Prof Fees	6
Alan Litwiller	Other Prof Fees	2
Total (agree to Schedule V, line 19, column 8)		<u><u>34,824</u></u>

Facility Name & ID Number Piper City Rehabilitation and Living Center# 0050773

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-\$1905
- (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. \$ 22,590 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. \$ 116,033  
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? Yes 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. \$ 2,853
- (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. \$ 12,556  
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

**Piper City Rehabilitation and Living Center**

**0050773**

**Period Beginning 1/1/2017**

**Period End 12/31/2017**

**Independent Living Offset**

**Schedule 23A**

<b>Census Days Summary:</b>	<b>Days</b>	<b>%</b>
Independent Living	3,685	19.97%
Nursing Home	14,766	80.03%
	<u>18,451</u>	<u>100.00%</u>

<b>Expense Offset:</b>	<b>Total Amount</b>	<b>Ind. Liv %</b>	<b>Ind. Liv Offset</b>	<b>Basis For Allocation</b>	<b>Line</b>
Dietary	185,095	19.97%	36,963	Census	1
Food	120,742	19.97%	24,112	Census	2
Housekeeping	137,298	19.97%	27,418	Census	3
Laundry	17,347	19.97%	3,464	Census	4
Utilities	73,560	19.97%	14,690	Census	5
Maintenance	49,240	19.97%	9,833	Census	6
Depreciation (Building)	<u>9,200</u>	100.00%	<u>9,200</u>	Beds	30
<b>Total</b>	<u>592,482</u>		<u>125,680</u>		

Note: Computed overhead cost of Independent Living based on census days. Independent Living depreciation expense was calculated based on total number of beds. Independent Living overhead and depreciation costs have been offset on P5A.