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: 0053637

Facility Name: Rushville Nursing & Rehabilitation Center, LLC

Address: 135 South Morgan Street (Number) Rushville (City) 62681 (Zip Code)

County: Schuyler

Telephone Number: (217) 322 - 3201 **Fax #** (217) 322 - 2828

HFS ID Number:

Date of Initial License for Current Owners: 07/31/15

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: Edward N. Slack, CPA **Telephone Number:** (847) 628 - 8796
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 01/01/17 to 12/31/17 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)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Edward N. Slack, CPA, Partner, Health and Human Services
(Firm Name & Address) Plante & Moran, PLLC, 200 N. Martingale Road, Suite 900 Schaumburg, IL 60173
(Telephone) (847) 628 - 8796 Fax # (248) 327 - 8417

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	49	Skilled (SNF)	49	17,885	1
2		Skilled Pediatric (SNF/PED)			2
3	50	Intermediate (ICF)	50	18,250	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	99	TOTALS	99	36,135	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	4,793	3,636	1,888	10,317	8
9	SNF/PED					9
10	ICF	4,891	3,710		8,601	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,684	7,346	1,888	18,918	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 52.35%

D. How many bed reserve days during this year were paid by the Department?
0 (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)
N/A

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 [X]

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 07/31/15

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 07/31/15 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 49 and days of care provided 1,871

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/17 Fiscal Year: 12/31/17

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, L # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	172,368	11,894	4,576	188,838		188,838	70	188,908			1
2	Food Purchase		132,561		132,561		132,561	204	132,765			2
3	Housekeeping	55,729	16,067		71,796		71,796	422	72,218			3
4	Laundry	36,260	8,940		45,200		45,200		45,200			4
5	Heat and Other Utilities			77,291	77,291		77,291	522	77,813			5
6	Maintenance	77,156	1,863	46,030	125,049		125,049	4,524	129,573			6
7	Other (specify):* See Supplemental							286	286			7
8	TOTAL General Services	341,513	171,325	127,897	640,735		640,735	6,028	646,763			8
	B. Health Care and Programs											
9	Medical Director			2,400	2,400		2,400		2,400			9
10	Nursing and Medical Records	1,086,984	45,605	2,135	1,134,724		1,134,724		1,134,724			10
10a	Therapy	13,949			13,949		13,949		13,949			10a
11	Activities	38,604	6,633	1,240	46,477		46,477		46,477			11
12	Social Services	915		2,010	2,925		2,925		2,925			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* See Supplemental											15
16	TOTAL Health Care and Programs	1,140,452	52,238	7,785	1,200,475		1,200,475		1,200,475			16
	C. General Administration											
17	Administrative	111,110			111,110		111,110	7,265	118,375			17
18	Directors Fees											18
19	Professional Services			171,277	171,277		171,277	(112,679)	58,598			19
20	Dues, Fees, Subscriptions & Promotions			31,467	31,467		31,467	(12,503)	18,964			20
21	Clerical & General Office Expenses	125,354	13,630	390,546	529,530		529,530	(331,097)	198,433			21
22	Employee Benefits & Payroll Taxes			284,092	284,092		284,092	(5,385)	278,707			22
23	Inservice Training & Education			3,686	3,686		3,686		3,686			23
24	Travel and Seminar			2,378	2,378		2,378	13	2,391			24
25	Other Admin. Staff Transportation			25,614	25,614		25,614	349	25,963			25
26	Insurance-Prop.Liab.Malpractice			77,721	77,721		77,721	630	78,351			26
27	Other (specify):* See Supplemental							9,266	9,266			27
28	TOTAL General Administration	236,464	13,630	986,781	1,236,875		1,236,875	(444,141)	792,734			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,718,429	237,193	1,122,463	3,078,085		3,078,085	(438,113)	2,639,972			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Rushville Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/17 - 12/31/17

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 7 - Other General Services				
Alloc - Extended Care Consulting, LLC				-
Gen. Services - Employee Benefits			286	286
				-
				-
				-
				-
				-
Sub-Total	-	-	286	286
Line 15 - Other Health Care Services				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-
Line 27 - Other General Administration				
Alloc - Extended Care Consulting, LLC				-
Gen. Admin. - Employee Benefits			9,266	9,266
				-
				-
				-
				-
				-
Sub-Total	-	-	9,266	9,266

Rushville Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/17 - 12/31/17

Page 3 Supplemental Schedule - Other Staff Administration Travel Expense

Employee	Travel Purpose	Travel Destination	Travel Date	Expenses			Total
				Travel	Accomodations	Meals	
American Express	Business Matters	Various	Various	8,322			8,322
Angela Carver	Business Matters	Various	Various	57			57
Care Management Facility	Business Matters	Various	Various	6,074			6,074
Erika Burkel	Business Matters	Various	Various	92			92
Jennings Beardstown	Business Matters	Various	Various	537			537
Kunes Country	Business Matters	Various	Various	1,306			1,306
Laura Sepessy	Business Matters	Various	Various	513			513
Lea Jolley-Kaufmann	Business Matters	Various	Various	281			281
Melanie Waller	Business Matters	Various	Various	68			68
Melinda Murk	Business Matters	Various	Various	2,939			2,939
Melissa Conover	Business Matters	Various	Various	55			55
Pamela Kotter	Business Matters	Various	Various	31			31
Patricia Bedwell	Business Matters	Various	Various	5,007			5,007
Tamara Welty	Business Matters	Various	Various	209			209
Tyanne Neisen	Business Matters	Various	Various	125			125
							-
Alloc - Extended Care Consulting, LLC				349			349
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total				25,963	-	-	25,963

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC #0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			5,683	5,683		5,683	130,731	136,414			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							71,806	71,806			32
33	Real Estate Taxes			39,613	39,613		39,613	1,573	41,186			33
34	Rent-Facility & Grounds			260,714	260,714		260,714	(260,714)				34
35	Rent-Equipment & Vehicles			7,337	7,337		7,337	386	7,723			35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			313,347	313,347		313,347	(56,218)	257,129			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		72,346	552,373	624,719		624,719		624,719			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			157,369	157,369		157,369		157,369			42
43	Other (specify):* See Supplemental	11,554			11,554		11,554	(11,554)				43
44	TOTAL Special Cost Centers	11,554	72,346	709,742	793,642		793,642	(11,554)	782,088			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,729,983	309,539	2,145,552	4,185,074		4,185,074	(505,885)	3,679,189			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Rushville Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/17 - 12/31/17

Page 4 Supplemental Schedule

Line 36 - Other Capital Costs

Description	Salaries	Supplies	Other	Total
				-
				-
				-
				-
				-
				-
				-
Sub-Total	-	-	-	-

Line 43 - Other Special Cost Centers

Non-Allowable	11,554			11,554
				-
				-
				-
				-
				-
				-
Sub-Total	11,554	-	-	11,554

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(37)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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				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	(371,647)	21		24
25	Fund Raising, Advertising and Promotional	(12,816)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(15,573)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (400,073)		$	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)	(105,812)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (105,812)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (505,885)		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

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS

Rushville Nursing & Rehabilitation Center, LLC

ID# 0053637

Report Period Beginning: 01/01/17

Ending: 12/31/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Other Income	$ (180)	21	1
2	Legal - Non Allowable		19	2
3	Professional - Non Allowable	(63)	19	3
4	Bank Charges	(1,069)	21	4
5	Non Allowable	(11,554)	43	5
6				6
7				7
8				8
9	Rushville Healthcare Properties, LLC			9
10	Miscellaneous Admin Expense	(250)	21	10
11	Amortization	(2,457)	31	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**	(15,573)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	70	0	0	0	0	0	0	0	0	70	1
2	Food Purchase	0	0	204	0	0	0	0	0	0	0	0	204	2
3	Housekeeping	0	0	422	0	0	0	0	0	0	0	0	422	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	522	0	0	0	0	0	0	0	0	522	5
6	Maintenance	0	0	1,438	3,086	0	0	0	0	0	0	0	4,524	6
7	Other (specify):*	0	0	0	286	0	0	0	0	0	0	0	286	7
8	**TOTAL General Services**	0	0	2,656	3,372	0	0	0	0	0	0	0	6,028	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	1,076	6,189	0	0	0	0	0	0	0	7,265	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(63)	0	(112,616)	0	0	0	0	0	0	0	0	(112,679)	19
20	Fees, Subscriptions & Promotions	(12,816)	0	313	0	0	0	0	0	0	0	0	(12,503)	20
21	Clerical & General Office Expenses	(373,146)	250	3,093	38,706	0	0	0	0	0	0	0	(331,097)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(5,385)	0	0	0	0	0	0	0	(5,385)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	13	0	0	0	0	0	0	0	0	13	24
25	Other Admin. Staff Transportation	0	0	349	0	0	0	0	0	0	0	0	349	25
26	Insurance-Prop.Liab.Malpractice	0	0	630	0	0	0	0	0	0	0	0	630	26
27	Other (specify):*	0	0	0	9,266	0	0	0	0	0	0	0	9,266	27
28	**TOTAL General Administration**	(386,025)	250	(107,142)	48,776	0	0	0	0	0	0	0	(444,141)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(386,025)	250	(104,486)	52,148	0	0	0	0	0	0	0	(438,113)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	129,836	895	0	0	0	0	0	0	0	0	130,731	30
31	Amortization of Pre-Op. & Org.	(2,457)	2,457	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(37)	66,237	5,606	0	0	0	0	0	0	0	0	71,806	32
33	Real Estate Taxes	0	0	1,573	0	0	0	0	0	0	0	0	1,573	33
34	Rent-Facility & Grounds	0	(260,714)	0	0	0	0	0	0	0	0	0	(260,714)	34
35	Rent-Equipment & Vehicles	0	0	386	0	0	0	0	0	0	0	0	386	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,494)	(62,184)	8,460	0	0	0	0	0	0	0	0	(56,218)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(11,554)	0	0	0	0	0	0	0	0	0	0	(11,554)	43
44	**TOTAL Special Cost Centers**	(11,554)	0	0	0	0	0	0	0	0	0	0	(11,554)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(400,073)	(61,934)	(96,026)	52,148	0	0	0	0	0	0	0	(505,885)	45

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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
See Page 6 - Supp		See Page 6 - Supp		See Page 6 - Supp		

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 260,714	Rushville Healthcare Properties, LLC	100.00%	$	$ (260,714)	1
2	V	32	Interest		Rushville Healthcare Properties, LLC	100.00%	66,237	66,237	2
3	V	19	Professional Fees		Rushville Healthcare Properties, LLC	100.00%			3
4	V	21	Office		Rushville Healthcare Properties, LLC	100.00%	250	250	4
5	V	26	Property Insurance		Rushville Healthcare Properties, LLC	100.00%			5
6	V	30	Depreciation		Rushville Healthcare Properties, LLC	100.00%	129,836	129,836	6
7	V	31	Amortization		Rushville Healthcare Properties, LLC	100.00%	2,457	2,457	7
8	V	32	Interest		Rushville Healthcare Properties, LLC	100.00%			8
9	V	33	Real Estate Taxes	39,613	Rushville Healthcare Properties, LLC	100.00%	39,613		9
10	V	36	Mortgage Insurance Premiums		Rushville Healthcare Properties, LLC	100.00%			10
11	V								11
12	V								12
13	V								13
14	Total			$ 300,327			$ 238,393	$ * (61,934)	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	Sherwin Ray	60.00%	Beecher Manor Nursing and Rehab	Beecher, IL	Ex. Care Consulting	Evanston, IL	Home Office	1
2	Atied Associates, LLC	40.00%	Briar Place	Indian Head, IL	Ex. Care Clinical	Evanston, IL	Administrative	2
3			Chateau Village Nursing and Rehab	Willowbrook, IL	2201 Main Street	Evanston, IL	Bldg. Company	3
4			Grasmere Place	Chicago, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5			Lakewood Nursing and Rehab	Plainfield, IL	Vent Lease	Evanston, IL	Vent. Rental	5
6			Lemont Nursing and Rehab	Lemont, IL	Mac RX, LLC	Des Plaines, IL	Pharmacy	6
7			Prairie Manor Halth Care	Chicago Heights, IL	Reliable Medical	Des Plaines, IL	Medical Supply	7
8			Rainbow Beach Nursing Center	Chicago, IL				8
9			Sheridan Shores	Chicago, IL				9
10			South Suburban Rehabilitation Center	Chicago, IL				10
11			Tri-State Nursing and Rehab	Lansing, IL				11
12			Wheaton Care Center	Wheaton, IL	Rushville HC			12
13			Kensington Place Nursing and Rehab	Chicago, IL	Properties, LLC	Rushville, IL	Bldg. Company	13
14			Countryside Nursing and Rehab	Dolton, IL				14
15			Spring Creek Nursing and Rehab	Joliet, IL				15
16			Park House Nursing and Rehab	Chicago, IL				16
17			Timber Point Healthcare Center	Camp Point, IL				17
18			Prairie Village Healthcare Center	Jacksonville, IL				18
19			Major Hospital - Dyer	Dyer, IN				19
20			Major Hospital - Lake County	East Chicago, IN				20
21			Major Hospital - Sebo	Holbart, IN				21
22			Major Hospital - Lincolnshire	Merrillville, IN				22
23			Major Hospital - Munster	Munster, IN				23
24			McKinley Health Care Center	Canton, OH				24
25			St. James Manor	Crete, IL				25
26			St. James Manor - Assisted Living	Crete, IL				26
27			The Parc at Joliet	Joliet, IL				27
28			The Estates of Hyde Park	Chicago, IL				28
29			Rushville Nursing and Rehab	Rushville, IL				29
30			Paramount of Oak Park	Oak Park, IL				30

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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			Sheffield Manor Assisted Living	Dyer, IN				1
2			Kenosha Estates	Kenosha, WI				2
3			Milwaukee Estates	Milwaukee, WI				3
4			Appleton	Appleton, WI				4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$	Extended Care Consulting, LLC	100.00%	$ 70	$ 70	15
16	V	2	Food		Extended Care Consulting, LLC	100.00%	204	204	16
17	V	3	Housekeeping		Extended Care Consulting, LLC	100.00%	422	422	17
18	V	5	Utilities		Extended Care Consulting, LLC	100.00%	522	522	18
19	V	6	Maintenance		Extended Care Consulting, LLC	100.00%	1,438	1,438	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	1,076	1,076	20
21	V	19	Professional Fees	114,000	Extended Care Consulting, LLC	100.00%	1,384	(112,616)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	313	313	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	3,093	3,093	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	13	13	24
25	V	25	Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	349	349	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	630	630	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	895	895	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	5,606	5,606	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	1,573	1,573	29
30	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	386	386	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			$ 114,000			$ 17,974	$ * (96,026)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	Maintenance (Pooled)	$	Extended Care Consulting, LLC	100.00%	$ 3,086	$ 3,086	15
16	V	6	Maintenance (Direct)		Extended Care Consulting, LLC	100.00%	0		16
17	V	7	Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	286	286	17
18	V	7	Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	0		18
19	V	17	Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	6,189	6,189	19
20	V	21	Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	38,706	38,706	20
21	V	21	Office and Clerical (Direct)	6,951	Extended Care Consulting, LLC	100.00%	6,951		21
22	V	27	Emp. Gen. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	8,675	8,675	22
23	V	27	Emp. Gen. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	591	591	23
24	V	22	Employee Benefits	5,385	Extended Care Consulting, LLC	100.00%		(5,385)	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			$ 12,336			$ 64,484	$ * 52,148	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	22	Employee Benefits	$ 123,808	CCS VEBA	100.00%	$ 123,808	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								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			$ 123,808			$ 123,808	$ *	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, I # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	Sherwin Ray	Shareholder	Administration	33.33%	See Supplemental	6.60	16.50%	Salary	$ 33,010	17 - 01	1
2	Adam Vales	Relative	Clerical	0.00%	See Supplemental	0.55	1.37%	Alloc. Salary	951	22 - 07	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 33,961		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

Rushville Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/17 - 12/31/17

Page 7 Supplemental Schedule

Owners / Director Compensation

				Total Compensation			Alloc. Compensation	
Desciption	**Alloc. Hours**	**Total Hours**	**Alloc. Percentage**	**Salary**	**Emp. Benefits**		**Salary**	**Emp. Benefits**
Sherwin Ray							-	-
Timber Point Healthcare Center	7.63	40.00	19.08%	200,000	-		38,170	-
Prairie Village Healthcare Center	7.63	40.00	19.08%	200,000	-		38,170	-
Countryside Nursing & Rehab	18.13	40.00	45.33%	200,000	-		90,651	-
Rushville Nursing & Rehab	6.60	40.00	16.50%	200,000	-		33,010	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total	40		100.00%				200,000	-

Rushville Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/17 - 12/31/17

Page 7 Supplemental Schedule

				Total Compensation			Alloc. Compensation	
Desciption	**Alloc. Hours**	**Total Hours**	**Alloc. Percentage**	**Salary**	**Emp. Benefits**		**Salary**	**Emp. Benefits**
Owners / Director Compensation								
Adam Vales							-	-
Timber Point Healthcare Center	0.88	40.00	2.19%	69,194	-		1,515	-
Prairie Village Healthcare Center	0.59	40.00	1.47%	69,194	-		1,020	-
Countryside Nursing & Rehab	1.19	40.00	2.98%	69,194	-		2,064	-
Kensington Place Nursing & Rehab	1.02	40.00	2.56%	69,194	-		1,768	-
Little Village	0.14	40.00	0.35%	69,194	-		240	-
Park House Nursing & Rehab	0.20	40.00	0.51%	69,194	-		350	-
Rushville Nursing & Rehab	0.55	40.00	1.37%	69,194	-		951	-
Other Entities	35.43	40.00	88.57%	69,194	-		61,286	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total	40		100.00%				69,194	-

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 [X]

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

Name of Related Organization: Rushville Healthcare Properties, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (
Fax Number: (

	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
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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: Extended Care Consulting, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	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	Patient Days	1,476,506	37	$ 5,451	$	18,918	$ 70	1
2	2	Food	Patient Days	1,476,506	37	15,903		18,918	204	2
3	3	Housekeeping	Patient Days	1,476,506	37	32,901		18,918	422	3
4	5	Utilities	Patient Days	1,476,506	37	40,755		18,918	522	4
5	6	Maintenance	Patient Days	1,476,506	37	112,249		18,918	1,438	5
6	17	Administrative	Patient Days	1,476,506	37	84,000		18,918	1,076	6
7	19	Professional Fees	Patient Days	1,476,506	37	107,994		18,918	1,384	7
8	20	Dues and Subscriptions	Patient Days	1,476,506	37	24,409		18,918	313	8
9	21	Office and Clerical	Patient Days	1,476,506	37	241,371		18,918	3,093	9
10	24	Travel and Seminar	Patient Days	1,476,506	37	1,048		18,918	13	10
11	25	Other Staff Admin. Trans.	Patient Days	1,476,506	37	27,239		18,918	349	11
12	26	Insurance	Patient Days	1,476,506	37	49,139		18,918	630	12
13	30	Depreciation	Patient Days	1,476,506	37	69,861		18,918	895	13
14	32	Interest	Patient Days	1,476,506	37	437,528		18,918	5,606	14
15	33	Real Estate Taxes	Patient Days	1,476,506	37	122,769		18,918	1,573	15
16	35	Rent - Equipment and Auto	Patient Days	1,476,506	37	30,092		18,918	386	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,402,709	$		$ 17,974	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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: Extended Care Consulting, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 941 - 9565

	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	6	Maintenance	Patient Days	1,476,506	37	$ 240,841	$ 240,841	18,918	$ 3,086	1
2	6	Maintenance	Direct	358,056	37	358,056	358,056			2
3	7	Emp. Ben. - Gen. Serv.	Patient Days	1,476,506	37	22,330		18,918	286	3
4	7	Emp. Ben. - Gen. Serv.	Direct	51,193	37	51,193				4
5	17	Administrative	Patient Days	1,476,506	37	483,002	483,002	18,918	6,189	5
6	21	Office and Clerical	Patient Days	1,476,506	37	3,020,951	3,020,951	18,918	38,706	6
7	21	Office and Clerical	Direct	498,631	37	498,631	498,631	13,902	6,951	7
8	27	Emp. Gen. - Gen. Admin.	Patient Days	1,476,506	37	677,040		18,918	8,675	8
9	27	Emp. Gen. - Gen. Admin.	Direct	74,203	37	74,203		1,181	591	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	TOTALS					$ 5,426,247	$ 4,601,481		$ 64,484	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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: CCS VEBA
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	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	22	Employee Benefits	Direct Allocation	9,005,461	37	$ 9,005,461	$	123,808	$ 123,808	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 9,005,461	$		$ 123,808	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, L # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	Heartland Bank and Trust		X	Mortgage			$	$ 1,406,367			$ 66,237	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Alloc. - Extended Care		X	Line of Credit							5,606	6
7												7
8												8
9	TOTAL Facility Related						$	$ 1,406,367			$ 71,843	9
	B. Non-Facility Related*											
10												10
11												11
12	Interest Income		X								(37)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (37)	14
15	TOTALS (line 9+line14)						$	$ 1,406,367			$ 71,806	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 0 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.)

SEE ACCOUNTANTS' PREPARATION REPORT

** 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 Rushville Nursing & Rehabilitation Center, LLC **#** 0053637 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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.**	$	41,590	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.)	$	41,184	2
3. Under or (over) accrual (line 2 minus line 1).	$	(406)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)	$	41,592	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. **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.	$	41,186	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2012		8
2013		9
2014		10
2015	39,610	11
2016	39,611	12

	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

2017 Real Estate Tax Accrual = $39,611 * 1.05 = $41,592

Alloc. - Extended Care Consulting, LLC = $1,573

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 Rushville Nursing & Rehabilitation Center, LLC COUNTY Schuyler

FACILITY IDPH LICENSE NUMBER 0053637

CONTACT PERSON REGARDING THIS REPORT Edward N. Slack, CPA

TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

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.	08 - 30 - 451 - 008	Long Term Care Facility	$ 309.28	$ 309.28
2.	08 - 30 - 379 - 004	Long Term Care Facility	$ 58.88	$ 58.88
3.	08 - 30 - 451 - 006	Long Term Care Facility	$ 448.60	$ 448.60
4.	08 - 30 - 377 - 011	Long Term Care Facility	$ 72.18	$ 72.18
5.	08 - 30 - 379 - 003	Long Term Care Facility	$ 194.14	$ 194.14
6.	08 - 30 - 377 - 012	Long Term Care Facility	$ 399.48	$ 399.48
7.	08 - 30 - 451 - 007	Long Term Care Facility	$ 1,624.26	$ 1,624.26
8.	08 - 30 - 379 - 001	Long Term Care Facility	$ 177.42	$ 177.42
9.	08 - 30 - 379 - 002	Long Term Care Facility	$ 214.98	$ 214.98
10.	08 - 30 - 376 - 044	Long Term Care Facility	$ 249.30	$ 249.30
		TOTALS	$ 3,748.52	$ 3,748.52

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? X YES _____ 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.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Rushville Nursing & Rehabilitation Center, LLC COUNTY Schuyler

FACILITY IDPH LICENSE NUMBER 0053637

CONTACT PERSON REGARDING THIS REPORT Edward N. Slack, CPA

TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

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.	Prior Page Sub - Total		$ 3,748.52	$ 3,748.52
2.			$	$
3.	08 - 30 - 377 - 009	Long Term Care Facility	$ 35,569.72	$ 35,569.72
4.	08 - 30 - 377 - 010	Long Term Care Facility	$ 293.08	$ 293.08
5.			$	$
6.	Alloc. - Ext. Care Consulting	Long Term Care Facility	$ 181,041.32	$ 1,573.00
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 220,652.64	$ 41,184.32

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? X YES _____ 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 Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,354 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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 [X] (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).

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: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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		2015	$ 171,881	1
2	Alloc. - Ext. Care			7,125	2
3	TOTALS			$ 179,006	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	99		2015	1966	$ 1,428,751	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10	Architecture Planning			2015	3,220						10
11	Window Coverings - Blinds (Resident Rooms)			2016	3,054						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

*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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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			$	$		$	$	$	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)		$ 1,435,025	$		$	$	$	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,435,025	$		$	$	$	1
2									2
3	Related Party Allocations - See Supplemental Schedules								3
4									4
5	Allocations - Extended Care Consulting, LLC	2007	59						5
6	Allocations - Extended Care Consulting, LLC	2009	35						6
7	Allocations - Extended Care Consulting, LLC	2010	346						7
8	Allocations - Extended Care Consulting, LLC	2011	124						8
9	Allocations - Extended Care Consulting, LLC	2012	41						9
10	Allocations - Extended Care Consulting, LLC	2014	568						10
11	Allocations - Extended Care Consulting, LLC	2016	681						11
12	Allocations - Extended Care Consulting, LLC	2017							12
13									13
14	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2002	9,818						14
15	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2002	8,111						15
16	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2003	9,558						16
17	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2005	475						17
18	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2009	86						18
19	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2014	822						19
20	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2015	135						20
21	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2016	534						21
22	Allocations - Extended Care Consulting, LLC / 2201 Main, LLC	2017	926						22
23									23
24	Allocations - Extended Care Consulting, LLC / Dyer Building	2007	3,075						24
25									25
26									26
27									27
28									28
29									29
30									30
31	Depreciation - Rushville Nursing & Rehabilitation Center, LLC			5,683		5,683		7,468	31
32	Depreciation - Rushville Healthcare Properties, LLC			129,836		129,836		364,715	32
33	Depreciation - Extended Care Consulting, LLC			895		895		66,555	33
34	TOTAL (lines 1 thru 33)		$ 1,470,419	$ 136,414		$ 136,414	$	$ 438,738	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$ 6,773	$	$	$		$	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	See Supplemental	362,351						74
75	TOTALS	$ 369,124	$	$	$		$	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	Alloc. - Extended Care			$ 2,312	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$ 2,312	$	$	$		$	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)	$ 2,020,861	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 136,414	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 136,414	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 438,738	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					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			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.

Rushville Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/17 - 12/31/17

Page 13 - Related Party Furniture and Equipment Allocations

Desciption	Acquisiton Date	Grouping		Cost
Rushville Healthcare Properties, LLC	Prior	Furn. & Equipment		320,395
Extended Care Consulting, LLC	Prior	Furn. & Equipment		2,920
Extended Care Consulting, LLC	Current	Furn. & Equipment		-
Extended Care Consulting, LLC	Full	Furn. & Equipment		36,317
Extended Care Consulting, LLC	Full	Furn. & Equipment		2,719
				362,351

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	See Suppl.							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: $ 7,723 Description: See Supplemental Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Rushville Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/17 - 12/31/17

Page 14 Supplemental Schedule

Desciption	Amount	Total
Building Rental		
N/A		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total	-	-
Equipment Rental		
Ecolab	964	964
Watts Copy Systems	3,703	3,703
Great America Financial Services	2,332	2,332
Other	338	338
		-
		-
Alloc - Extended Care Consulting, LLC	386	386
		-
		-
		-
		-
		-
		-
Total	7,723	7,723

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	39 - 03	hrs	$		$ 241,575	$		$ 241,575	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			39,335			39,335	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			219,059			219,059	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				68,746		68,746	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					3,600		3,600	12
13	Other (specify): See Supplemental	39 - 03				52,404			52,404	13
14	TOTAL			$		$ 552,373	$ 72,346		$ 624,719	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Rushville Nursing & Rehabilitation Center, LLC
Medicaid Cost Report
01/01/17 - 12/31/17

Page 16 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Medical Supplies		2,923		2,923
Oxygen		64		64
Feeding Tube Supplements		613		613
Laboratory			51,321	51,321
Radiology			503	503
Hospital Tests			580	580
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	-	3,600	52,404	56,004

STATE OF ILLINOIS

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/17 (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	$ 61,189	$ 125,074	1
2	Cash-Patient Deposits	5,802	5,802	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 755,807)	599,184	599,184	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	59,675	59,675	6
7	Other Prepaid Expenses	1,161	1,161	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental Schedule	45,038	61,540	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 772,049	$ 852,436	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		171,881	13
14	Buildings, at Historical Cost		1,259,903	14
15	Leasehold Improvements, at Historical Cost		168,848	15
16	Equipment, at Historical Cost	9,827	330,222	16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(7,468)	(372,183)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental Schedule		6,143	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,359	$ 1,564,814	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 774,408	$ 2,417,250	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 272,914	$ 272,914	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,958	4,958	28
29	Short-Term Notes Payable	279,226	279,226	29
30	Accrued Salaries Payable	106,763	106,763	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,666	5,666	31
32	Accrued Real Estate Taxes(Sch.IX-B)	41,592	41,592	32
33	Accrued Interest Payable		5,534	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule	1,336,648	1,367,894	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,047,767	$ 2,084,547	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		1,406,367	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 1,406,367	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,047,767	$ 3,490,914	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,273,359)	$ (1,073,664)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 774,408	$ 2,417,250	48

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***(See instructions.)**

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Page 17 Supplemental Schedule

Description	Operating	Building	Total
Line 9 - Other Current Assets			
Medicare Settlement	8,792		8,792
Escrow - Real Estate Taxes	36,246	16,502	52,748
			-
			-
			-
Sub-Total	45,038	16,502	61,540
Line 23 - Long Term Assets			
Financing Costs (Net of Amortization)		6,143	6,143
			-
			-
			-
			-
Sub-Total	-	6,143	6,143
Line 36 - Other Current Liability			
Due to Affiliated Entities	1,272,345	31,246	1,303,591
Due to Prior Owners	64,303		64,303
			-
			-
			-
Sub-Total	1,336,648	31,246	1,367,894
Line 43 - Long term Liabilities			
			-
			-
			-
			-
			-
Sub-Total	-	-	-

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (889,692)	1
2	Restatements (describe):		2
3	**Rounding**	(1)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (889,693)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(383,666)	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)**	$ (383,666)	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)**	$ (1,273,359)	24 *

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

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Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$ 3,544,976	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,544,976	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	252,643	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 252,643	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	160	19
20	Radiology and X-Ray		20
21	Other Medical Services	3,370	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 3,530	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	37	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 37	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	222	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 222	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,801,408	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	640,735	31
32	Health Care	1,200,475	32
33	General Administration	1,236,875	33
	B. Capital Expense		
34	Ownership	313,347	34
	C. Ancillary Expense		
35	Special Cost Centers	636,273	35
36	Provider Participation Fee	157,369	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,185,074	40
41	**Income before Income Taxes (line 30 minus line 40)****	(383,666)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (383,666)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,361,103	44
45	Private Pay - Net Inpatient Revenue	1,225,560	45
46	Medicare - Net Inpatient Revenue	937,511	46
47	Other-(specify) Insurance - Net Inpatient Revenue	10,010	47
48	Other-(specify) Hospice - Net Inpatient Revenue	10,792	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,544,976	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? N/A 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.

SEE ACCOUNTANTS' PREPARATION REPORT

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Page 19 Supplemental Schedule

Description		Amount		Total
Other Income		180		180
Vending Commissions		42		42
				-
				-
				-
				-
				-
				-
				-
				-
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				-
				-
				-
				-
				-
				-
Total		222		222

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	1,848	1,985	$ 61,558	$ 31.01	1
2	Assistant Director of Nursing	160	160	4,800	30.00	2
3	Registered Nurses	9,273	10,149	289,714	28.55	3
4	Licensed Practical Nurses	9,016	9,786	199,544	20.39	4
5	CNAs & Orderlies	39,557	41,878	465,615	11.12	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,001	1,226	13,949	11.38	8
9	Activity Director	1,938	2,039	21,669	10.63	9
10	Activity Assistants	1,689	1,787	16,935	9.48	10
11	Social Service Workers	82	82	915	11.16	11
12	Dietician					12
13	Food Service Supervisor	2,389	2,503	39,262	15.69	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,695	14,598	133,106	9.12	15
16	Dishwashers					16
17	Maintenance Workers	5,735	6,244	77,156	12.36	17
18	Housekeepers	5,491	6,026	55,729	9.25	18
19	Laundry	3,539	3,913	36,260	9.27	19
20	Administrator	2,077	2,163	78,100	36.11	20
21	Assistant Administrator					21
22	Other Administrative	254	254	33,010	129.96	22
23	Office Manager					23
24	Clerical	5,860	6,817	125,354	18.39	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)	2,267	2,494	77,307	31.00	33
34	TOTAL (lines 1 - 33)	105,871	114,104	$ 1,729,983 *	$ 15.16	34

SEE ACCOUNTANTS' PREPARATION REPORT

* 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		$ 4,576	01 - 03	35
36	Medical Director		2,400	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,135	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		1,240	11 - 03	44
45	Social Service Consultant		2,010	12 - 03	45
46	Other(specify)				46
47	See Supplemental				47
48					48
49	TOTAL (lines 35 - 48)		$ 12,361		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

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Page 20 Supplemental Schedule

Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
Ward Clerk	10	295	307	3,140	10.23		
MDS / Care Plan Coordinator	10	1,883	2,098	62,613	29.84		
Non-Allowable	43	89	89	11,554	129.82		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
Total		2,267	2,494	77,307	31.00		
Contracted Services							
N/A							
Total						-	-

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Melissa Conover	Administrator	0	$ 78,100
Sherwin Ray	Administrator	33.33%	33,010
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 111,110

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Extended Care Consulting, LLC	Home Office	$ 114,000
Plante & Moran, PLLC	Accounting	24,109
Personnel Planners, Inc.	Unemployment Consultant	528
Ability Network	Data Processing / IT	3,890
MatrixCare	Data Processing / IT	10,809
ProPay	Data Processing / IT	11,945
National Datacare Corporation	Data Processing / IT	293
Other	Data Processing / IT	5,640
Non Allowable		63
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 171,277

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 29,426
Unemployment Compensation Insurance	18,094
FICA Taxes	123,910
Employee Health Insurance	102,805
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	4,472
TOTAL (agree to Schedule V, line 22, col.8)	$ 278,707

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	2,916
Health Care Worker Background Check	1,518
(Indicate # of checks performed)	
Patient Background Checks	
Dues and Subscriptions	11,457
Licenses and Fees	770
Advertising and Promotion	12,816
Alloc. - Extended Care Consulting	313
Less: Public Relations Expense	( )
Non-allowable advertising	(12,816)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 18,964

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,378
Alloc. - Extended Care Consulting	13
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,391

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

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Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Service Description	Amount	Total
MatrixCare	Data Processing / IT		-
National Datacare Corporation	Data Processing / IT		-
Propay	Data Processing / IT		-
Relias Learning, LLC	Data Processing / IT		-
ETC Computerland	Data Processing / IT		-
Other	Data Processing / IT		-
Other	Other		-
Non-Allowable	Various		-
			-
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			-
			-
			-
Total		-	-

Facility Name & ID Number Rushville Nursing & Rehabilitation Center, LLC # 0053637 Report Period Beginning: 01/01/17 Ending: 12/31/17

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. **ICLTC - $10,331**

(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? **5 - 10 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,551** Line **10 - 02**

(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.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **157,369**
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.

SEE ACCOUNTANTS' PREPARATION REPORT

(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. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **Ln 14**
d. Have vehicle usage logs been maintained? **Yes**
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? **No**
Firm Name: **N/A**

(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? **Yes**
See page 39 of the instructions for details.
Attach invoices and a summary of services for all architect and appraisal fees