

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, LLC

0046888 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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 _____

	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	80	Skilled (SNF)	80	29,200	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	80	TOTALS	80	29,200	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	12,419	9,228	4,048	25,695	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,419	9,228	4,048	25,695	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.00%

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)

Outpatient Therapy

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 01/01/2005

J. Was the facility purchased or leased after January 1, 1978?
YES Date 01/01/2005 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 80 and days of care provided 3,250

Medicare Intermediary Wisconsin Physicians Insurance Corp (WPS)

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 1/1 to 12/31/18 Fiscal Year: 1/1 to 12/31/18

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

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, # 0046888 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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
	A. General Services										
1	Dietary	188,576	13,454	13,101	215,131		215,131	(485)	214,646		1
2	Food Purchase		158,212		158,212		158,212	(9,265)	148,947		2
3	Housekeeping	115,659	17,907		133,566		133,566		133,566		3
4	Laundry	36,739	10,618		47,357		47,357		47,357		4
5	Heat and Other Utilities			98,585	98,585		98,585		98,585		5
6	Maintenance	30,419	30,378	45,898	106,695		106,695	(14,711)	91,984		6
7	Other (specify):* see trial balance			12,359	12,359		12,359		12,359		7
8	TOTAL General Services	371,393	230,569	169,943	771,905		771,905	(24,461)	747,444		8
	B. Health Care and Programs										
9	Medical Director			20,400	20,400		20,400		20,400		9
10	Nursing and Medical Records	1,777,771	106,979	17,280	1,902,030		1,902,030	(32,359)	1,869,671		10
10a	Therapy		4,592	679,977	684,569		684,569	(106,462)	578,107		10a
11	Activities	37,220	1,706	1,978	40,904		40,904	(147)	40,757		11
12	Social Services	29,813	1,142	1,956	32,911		32,911	(147)	32,764		12
13	CNA Training										13
14	Program Transportation			19,937	19,937		19,937	(145)	19,792		14
15	Other (specify):* see trial balance			10,479	10,479		10,479	(3,178)	7,301		15
16	TOTAL Health Care and Programs	1,844,804	114,419	752,007	2,711,230		2,711,230	(142,438)	2,568,792		16
	C. General Administration										
17	Administrative	233,806		179,196	413,002		413,002	(12,675)	400,327		17
18	Directors Fees										18
19	Professional Services			9,112	9,112		9,112	(3,466)	5,646		19
20	Dues, Fees, Subscriptions & Promotions			16,148	16,148		16,148	(4,808)	11,340		20
21	Clerical & General Office Expenses	23,080	39,189	44,346	106,615		106,615	(8,952)	97,663		21
22	Employee Benefits & Payroll Taxes			287,692	287,692		287,692	(6,049)	281,643		22
23	Inservice Training & Education										23
24	Travel and Seminar			16,465	16,465		16,465		16,465		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			37,336	37,336		37,336	(2,600)	34,736		26
27	Other (specify):* see trial balance			6,957	6,957		6,957	5,916	12,873		27
28	TOTAL General Administration	256,886	39,189	597,252	893,327		893,327	(32,634)	860,693		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,473,083	384,177	1,519,202	4,376,462		4,376,462	(199,533)	4,176,929		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.

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	
	D. Ownership											
30	Depreciation			24,143	24,143		24,143	60,422	84,565			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			70,388	70,388		70,388		70,388			33
34	Rent-Facility & Grounds			312,000	312,000		312,000	(312,000)				34
35	Rent-Equipment & Vehicles			28,718	28,718		28,718		28,718			35
36	Other (specify):* Off site Storage			1,301	1,301		1,301		1,301			36
37	TOTAL Ownership			436,550	436,550		436,550	(251,578)	184,972			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops			171	171		171		171			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			180,259	180,259		180,259		180,259			42
43	Other (specify):* see trial balance			187,954	187,954		187,954	(21,538)	166,416			43
44	TOTAL Special Cost Centers			368,384	368,384		368,384	(21,538)	346,846			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,473,083	384,177	2,324,136	5,181,396		5,181,396	(472,649)	4,708,747			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	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,994)	2		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				10
11	Discounts, Allowances, Rebates & Refunds	(22)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(271)	2		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	(650)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(1,842)	27		24
25	Fund Raising, Advertising and Promotional	(2,186)	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	(181,901)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (195,866)		\$	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	2	
		Amount	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)	(276,783)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (276,783)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (472,649)		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	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Calhoun Nursing and Rehabilitation Center, LLC

ID# 0046888

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Remove Non-allowable Admissions Other Supplies	\$ (5,918)	21	1
2	Remove Non-allowable Admin Dues&Subscriptions	(2,292)	20	2
3	Remove Non-allowable Activity Dues&Subscriptions	(160)	20	3
4	Remove Non-allow Admin-TaxCreditSvcs(WOTC)	(1,550)	21	4
5	Remove Non-allowable Insurance Cost	(2,600)	26	5
6	Remove Non-allowable Finance Charges	(210)	21	6
7	Remove Non-allowable BO Tax Preperation Fees	(3,245)	19	7
8	Remove Non-allowable NRS Admin-Res Transport	(145)	14	8
9	Offset Misc. Revenue Med Surg	(1,145)	10	9
10	Offset Misc. Revenue Food Supp	(66)	10	10
11	Offset Misc. Revenue Non-Med Equip	(73)	6	11
12	Offset Misc. Revenue Incontinent	(571)	10	12
13	Offset Misc. Revenue Equipment	(13)	10	13
14	Offset Misc. Revenue Other	(2)	21	14
15	Offset Interco Sold Services Revenue	(231)	10	15
16	Offset Interco Sold Services Revenue	(234)	10	16
17	Offset Interco Sold Services Revenue	(236)	10	17
18	Offset Interco Sold Services Revenue	(29,933)	10	18
19	Offset Interco Sold Services Revenue	(364)	10	19
20	Offset Interco Sold Services Revenue	(485)	1	20
21	Offset Interco Sold Services Revenue	(155)	10	21
22	Offset Interco Sold Services Revenue	(5,985)	22	22
23	Remove Non-allowable Outpatient Svcs - Consol Billing	(119)	43	23
24	Remove Non-allowable IV Rx Drugs Cost	(4,658)	43	24
25	Remove Non-allowable Prior Year Costs	(2,300)	43	25
26	Offset Outpatient Physical Therapy Revenue	(105,474)	10a	26
27	Offset Outpatient Occupational Therapy Revenue	(6,949)	10a	27
28	Offset Outpatient Speech Therapy Revenue	(3,745)	10a	28
29	Capitalize Repairs & Maintenance & Equipment	(7,354)	6	29
30	Capitalize Repairs & Maintenance & Equipment	(4,231)	6	30
31	Capitalize Repairs & Maintenance & Equipment	(3,053)	6	31
32	Depreciation / Amort LHI	8,434	30	32
33	Depreciation / Amort MME	7,259	30	33
34	Current Year Depreciation Audit Adjustments LHI	(3,273)	30	34
35	Remove Non-allowable HR EE Background Checks	(170)	20	35
36	Remove Non-allowable Admin Awards/Gifts	(140)	21	36
37	Remove Non-allowable Admin Legal Fees	(221)	19	37
38	Remove Non-allowable Social Services Consulting	(147)	12	38
39	Remove Non-allowable Activities Consulting	(147)	11	39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(181,901)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	(485)	0	0	0	0	0	0	0	0	0	0	(485)	1
2	Food Purchase	(9,265)	0	0	0	0	0	0	0	0	0	0	(9,265)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(14,711)	0	0	0	0	0	0	0	0	0	0	(14,711)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(24,461)	0	0	0	0	0	0	0	0	0	0	(24,461)	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	(32,948)	589	0	0	0	0	0	0	0	0	0	(32,359)	10
10a	Therapy	(116,168)	9,706	0	0	0	0	0	0	0	0	0	(106,462)	10a
11	Activities	(147)	0	0	0	0	0	0	0	0	0	0	(147)	11
12	Social Services	(147)	0	0	0	0	0	0	0	0	0	0	(147)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(145)	0	0	0	0	0	0	0	0	0	0	(145)	14
15	Other (specify):*	0	(3,178)	0	0	0	0	0	0	0	0	0	(3,178)	15
16	TOTAL Health Care and Programs	(149,555)	7,117	0	0	0	0	0	0	0	0	0	(142,438)	16
	C. General Administration													
17	Administrative	0	(12,675)	0	0	0	0	0	0	0	0	0	(12,675)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,466)	0	0	0	0	0	0	0	0	0	0	(3,466)	19
20	Fees, Subscriptions & Promotions	(4,808)	0	0	0	0	0	0	0	0	0	0	(4,808)	20
21	Clerical & General Office Expenses	(7,842)	(1,110)	0	0	0	0	0	0	0	0	0	(8,952)	21
22	Employee Benefits & Payroll Taxes	(5,985)	(64)	0	0	0	0	0	0	0	0	0	(6,049)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(2,600)	0	0	0	0	0	0	0	0	0	0	(2,600)	26
27	Other (specify):*	(2,492)	0	8,408	0	0	0	0	0	0	0	0	5,916	27
28	TOTAL General Administration	(27,193)	(13,849)	8,408	0	0	0	0	0	0	0	0	(32,634)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(201,209)	(6,732)	8,408	0	0	0	0	0	0	0	0	(199,533)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	12,420	0	48,002	0	0	0	0	0	0	0	0	60,422	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	(312,000)	0	0	0	0	0	0	0	0	(312,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	12,420	0	(263,998)	0	0	0	0	0	0	0	0	(251,578)	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):*	(7,077)	(14,461)	0	0	0	0	0	0	0	0	0	(21,538)	43
44	TOTAL Special Cost Centers	(7,077)	(14,461)	0	0	0	0	0	0	0	0	0	(21,538)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(195,866)	(21,193)	(255,590)	0	0	0	0	0	0	0	0	(472,649)	45

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
DTD HC, LLC	50%	Granite Nursing and Rehabilitation Center, LLC	Granite City	Hardin Property Com	Hardin	Property Company
D & N, LLC	50%	Stearns Nursing and Rehabilitation Center, LLC	Granite City	Tara Pharmacy SE, LI	Birmingham	Pharmacy
		White Hall Nursing and Rehabilitation Center, LLC	White Hall	Tara Therapy, LLC	Orchard Park	Therapy
		Scenic Nursing and Rehabilitation Center, LLC	Herculaneum	Raimax Healthcare So	Orchard Park	Software
		Jefferson City Nursing & Rehabilitation Center, LLC	Jefferson City	3690 Associates, LLC	Orchard Park	Clearing Account
		Riverside Nursing and Rehabilitation Center, LLC	Kansas City	Health Care Risk Grou	Orchard Park	Insurance
		Douglasville Nursing & Rehabilitation Center, LLC	Douglasville	Aurora Cares, LLC d/	Orchard Park	Support Office

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)		
1	V	17	Administrative Services Costs	\$ 179,196	Aurora Cares, LLC d/b/a Tara Cares	0.00%	\$ 166,521	\$ (12,675)	1
2	V	15	Wireless Access Points License Fee	432	RAImax Healthcare Solutions Group, LLC	0.00%	440	8	2
3	V	15	Patient Care Software	3,600	RAImax Healthcare Solutions Group, LLC	0.00%	414	(3,186)	3
4	V	21	Carrier Comm Rev Offset		RAImax Healthcare Solutions Group, LLC	0.00%	(1,110)	(1,110)	4
5	V	10	Pharmacy Consulting Services	17,280	Tara Pharmacy SE, LLC	0.00%	17,869	589	5
6	V	43	Flu Vac/Prescription Drug- Residents	155,287	Tara Pharmacy SE, LLC	0.00%	140,826	(14,461)	6
7	V	22	Vaccines for Employees	2,412	Tara Pharmacy SE, LLC	0.00%	2,348	(64)	7
8	V	10a	Physical Therapy Fees	322,775	Tara Therapy, LLC	0.00%	339,452	16,677	8
9	V	10a	Occupational Therapy Fees	226,751	Tara Therapy, LLC	0.00%	191,609	(35,142)	9
10	V	10a	Speech Therapy Fees	130,390	Tara Therapy, LLC	0.00%	158,561	28,171	10
11	V								11
12	V								12
13	V								13
14	Total		\$ 1,038,123			\$ 1,016,930	\$ *	(21,193)	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	34 Rent	\$ 312,000	Hardin Property Company, LLC	0.00%	\$	\$ (312,000)
16	V	30 Depreciation Leasehold Imp		Hardin Property Company, LLC	0.00%	34,031	34,031
17	V	30 Depreciation Major Moveable		Hardin Property Company, LLC	0.00%	4,052	4,052
18	V	30 Depreciation Bldg & Improve		Hardin Property Company, LLC	0.00%	9,919	9,919
19	V	27 Amort Debt Acquisition Costs		Hardin Property Company, LLC	0.00%	8,408	8,408
20	V	1 Dietary Services	11,948	Stearns Nursing and Rehabilitation Center, LLC	0.00%	11,948	
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 323,948			\$ 68,358	\$ * (255,590)

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

Facility Name & ID Number

Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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			Jonesboro Nursing and Rehabilitation Center, L	Jonesboro				1
2			Lake City Nursing and Rehabilitation Center, L	Lake City				2
3			Mobile Nursing and Rehabilitation Center, LLC	Mobile				3
4			Florence Nursing and Rehabilitation Center, LL	Florence				4
5			Birmingham Nrs&Rehab Center East, LLC	Birmingham				5
6			Birmingham Nursing and Rehabilitation Center	Birmingham				6
7			Eight Mile Nursing and Rehabilitation Center, I	Eight Mile				7
8			North Hill Nursing and Rehabilitation Center, L	North Hill				8
9			Elba Nursing and Rehabilitation Center, LLC	Elba				9
10			Quince Nursing and Rehabilitation Center, LLC	Memphis				10
11			Allenbrooke Nursing and Rehabilitation Center,	Memphis				11
12			Tupelo Nursing and Rehabilitation Center, LLC	Tupelo				12
13			Brandon Nursing and Rehabilitation Center, LL	Brandon				13
14			Lakeland Nursing and Rehabilitation Center, LJ	Jackson				14
15			McComb Nursing and Rehabilitation Center, LI	McComb				15
16			Cleveland Nursing and Rehabilitation Center, L	Cleveland				16
17			Chadwick Nursing and Rehabilitation Center, L	Jackson				17
18			Manhattan Nursing and Rehabilitation Center, J	Jackson				18
19			Ruleville Nursing and Rehabilitation Center, LL	Ruleville				19
20			Farmerville Nursing and Rehabilitation Center,	Farmerville				20
21			Bernice Nursing and Rehabilitation Center, LLC	Bernice				21
22			Ruston Nursing and Rehabilitation Center, LLC	Ruston				22
23			Natchitoches Nursing and Rehabilitation Center	Natchitoches				23
24			Winnfield Nursing and Rehabilitation Center, L	Winnfield				24
25			Ringgold Nursing and Rehabilitation Center, LI	Ringgold				25
26			Arcadia Nursing and Rehabilitation Center, LL	Arcadia				26
27			Jena Nursing and Rehabilitation Center, LLC	Jena				27
28								28
29			** The above listed facilites are related by					29
30			common ownership					30

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, # 0046888 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	DTD HC, LLC	Owner		50.00	0	0	0.00		\$ 0	17	1
2	D & N, LLC	Owner		50.00	0	0	0.00		0	17	2
3	Donald T. Denz	CFO & CoCEO	Finance/ Admin	0.00	***	0.53	1.33	Fin/ Adm. of TC	4,235	17	3
4		for Tara Cares	of Tara Cares								4
5	Norbert A. Bennett	CoCEO	Finance/ Admin	0.00	***	0.53	1.33	Fin/ Adm. of TC	4,235	17	5
6		for Tara Cares	of Tara Cares								6
7	Suzette Wilson	Vice President	Admin	0.00	***	0.53	1.33	VP of TC	3,217	17	7
8			of Tara Cares								8
9	*** Compensation paid only through Support Office and allocated share reported in column 7.										
10											10
11											11
12											12
13								TOTAL	\$ 11,687		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 Calhoun Nursing and Rehabilitation Center, LLC # 0046888 Report Period Beginning: 01/01/2018 Ending: 2/31/2018

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

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

Name of Related Organization Aurora Cares, LLC d/b/a Tara Cares
 Street Address PO Box 428
 City / State / Zip Code Orchard Park, NY 14127
 Phone Number (716)662 4955
 Fax Number (716)662-2629

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	Administrative Services Costs	Total Costs	40	\$ 363,526	\$ 281,911	4,990,733	\$ 4,421	1
2	5	Administrative Services Costs	Days	36	31,735	0	25,684	518	2
3	6	Administrative Services Costs	Days	36	103,375	0	25,684	1,687	3
4	10	Administrative Services Costs	Total Costs	40	2,503,148	1,991,472	4,990,733	30,454	4
5	17	Administrative Services Costs	Days	36	6,190,204	6,190,204	25,684	101,041	5
6	19	Administrative Services Costs	Days	36	18,129	0	25,684	296	6
7	20	Administrative Services Costs	Days	36	59,441	0	25,684	970	7
8	21	Administrative Services Costs	Days	36	397,184	0	25,684	6,484	8
9	22	Administrative Services Costs	Days	36	858,888	0	25,684	14,021	9
10	24	Administrative Services Costs	Days	36	131,312	0	25,684	2,144	10
11	26	Administrative Services Costs	Days	36	5,953	0	25,684	98	11
12	27	Administrative Services Costs	Days	36	89,725	0	25,684	1,464	12
13	30	Administrative Services Costs	Days	36	62,915	0	25,684	1,027	13
14	31	Administrative Services Costs	Days	36	4,349	0	25,684	71	14
15	33	Administrative Services Costs	Days	36	32,625	0	25,684	533	15
16	34	Administrative Services Costs	Days	36	77,325	0	25,684	1,262	16
17	35	Administrative Services Costs	Days	36	1,849	0	25,684	30	17
18									18
19	NOTE: Aurora Cares, LLC d/b/a Tara Cares provides administrative support services under contract to the reporting facility.								
20	Aurora Cares, LLC has no ownership interest and does not manage the reporting facility. Therefore, Aurora Cares, LLC is not								
21	considered a Home Office by CMS and as defined in 42 CRF 421.404.								
22									22
23									23
24									24
25	TOTALS				\$ 10,931,683	\$ 8,463,587		\$ 166,521	25

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		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
	A. Directly Facility Related																	
	Long-Term																	
1	None						\$	\$				\$						
2																		
3																		
4																		
5																		
	Working Capital																	
6	None																	
7																		
8																		
9	TOTAL Facility Related						\$	\$				\$						
	B. Non-Facility Related*																	
10	None																	
11																		
12																		
13																		
14	TOTAL Non-Facility Related						\$	\$				\$						
15	TOTALS (line 9+line14)						\$	\$				\$						

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.)

** 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 2017 report.	\$	87,800	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.)	\$	77,164	2
3. Under or (over) accrual (line 2 minus line 1).	\$	(10,636)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	81,024	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.	\$	70,388	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	79,930	8
	2014	86,774	9
	2015	87,511	10
	2016	83,544	11
	2017	77,164	12

The 2018 assessment was estimated to be a 5% increase over the 2017 assessment.

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Calhoun Nursing and Rehabilitation Center, LLC COUNTY Calhoun

FACILITY IDPH LICENSE NUMBER 0046888

CONTACT PERSON REGARDING THIS REPORT Valerie M. Gaydosh

TELEPHONE (716) 662-4955, ext. 512 FAX #: (716) 662-2529

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>07-08-27-200-108</u>	<u>PT NE 1/4-S27 T10S R2W</u>	\$ <u>77,164.08</u>	\$ <u>77,164.08</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>77,164.08</u></u>	\$ <u><u>77,164.08</u></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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning:

01/01/2018 Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,969 B. General Construction Type: Exterior Brick Frame Wood Number of Stories One

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).

None

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: 63,995 2. Number of Years Over Which it is Being Amortized: 5 years (60 Months)

3. Current Period Amortization: Included in Schedule VII B Ln 1, Col 7 4. Dates Incurred: Various and on the books of related entities

Nature of Costs: Inc. Capitalized Pre-opening Salaries, Benefits & Other Costs Incurred. Allocated Via Related Org Cost & Reported Sch VII B

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Long Term Care</u>	<u>199,940</u>	<u>2011</u>	<u>\$ 19,577</u>	1
2					2
3	TOTALS	199,940		\$ 19,577	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	80	2011	1996	\$ 396,764	\$ 9,919	40	\$ 9,919	\$	\$ 74,393	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Alumalite Sign		2005	696		10			696	9
10	Blinds		2006	10,270		5			10,270	10
11	Plumbing and Mechanical repairs capitalized for Medicaid		2006	9,738		3			9,738	11
12	Plumbing and Mechanical repairs capitalized for Medicaid		2007	3,009		3			3,009	12
13	Carpeting		2007	3,360		5			3,360	13
14	Carpet Flooring		2007	7,038		5			7,038	14
15	Air Conditioning Unit (10 ton)		2007	4,650		10			4,650	15
16	2 Doors		2007	3,319	151	11	151		3,319	16
17	Cilcomm Phone System - Reduced on Audit		2007	9,716		10			9,716	17
18	Nurse Station		2008	40,675	2,034	10	2,034		40,675	18
19	Roof Replacement		2009	73,323	4,074	9	4,074		73,323	19
20	Front Doors (2)		2009	3,457	192	9	192		3,457	20
21										21
22										22
23										23
24	Air Compressor		2010	3,000	188	8	188		3,000	24
25	A/C Unit Rooftop 5 Ton		2010	4,900	306	8	306		4,900	25
26	Panic Bars (for Fire Door - 2)		2010	3,730	233	8	233		3,730	26
27	Repairs to Generator - Capitalized for Medicaid		2010	3,061		3			3,061	27
28	Sprinkler System Repair - Capitalized for Medicaid		2010	6,836		3			6,836	28
29	Fire Alarm Panel Repair-Capitalized for Medicaid		2010	3,021		3			3,021	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

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Sprinkler System Conversion	2011	\$ 3,000	\$ 214	7	\$ 214	\$	\$ 3,000	37
38	Sprinkler System	2011	334,136	23,867	7	23,867		334,136	38
39									39
40									40
41									41
42	A/C Unit (10 ton Central NRS Station)	2011	10,000	667	15	667		5,001	42
43	Heaters (9 w/panel Attic)	2011	21,000		5			21,000	43
44									44
45									45
46	Walk in Freezer and water line repair - Capitalized for Medicaid	2012	4,800		3			4,800	46
47									47
48									48
49									49
50	Smoke Detectors (4, required additional)	2012	4,717	472	10	472		3,066	50
51									51
52									52
53									53
54									54
55	(3) Rooftop A/C Units	2013	38,000	2,533	15	2,533		13,933	55
56	Repairs fo AC -compressor, recharge freon-Cap for Medicaid	2013	3,860		3			3,860	56
57	Water Heater 100 Gallon for Showers	2014	12,500	1,250	10	1,250		5,625	57
58	A/C Unit (5 ton rooftop)	2014	14,000	1,400	10	1,400		6,300	58
59	Water Heater 100 Gallon for Laundry - Capitalized for Medicaid	2014	4,884	488	10	488		2,197	59
60	Shower Room Renovation - East hall install tile,cabinetry	2014	60,570	3,028	20	3,028		13,628	60
61	drywall, paint,framing, electric and plumbing								61
62	Storage Shed	2015	6,719	336	20	336		1,176	62
63	Kitchen Floor (Quarry Tile)	2015	16,717	836	20	836		2,925	63
64	Fire Panel	2015	26,181	2,618	10	2,618		9,163	64
65	Labor and materials to tie in two commercial water heaters - Capitalized	2015	2,940	118	25	118		412	65
66	Labor and materials to replace kitchen water lines & shut-offs - Capitaliz	2015	2,804	112	25	112		392	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,157,391	\$ 55,036		\$ 55,036	\$	\$ 698,806	70

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

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,157,391	\$ 55,036		\$ 55,036	\$	\$ 698,806	1
2	A/C Unit (5 ton rooftop) Capitalized for Medicaid	2016	3,825	383	10	383		956	2
3	Water Heater - Kitchen	2016	8,496	849	10	849		2,124	3
4	Repairs to Frozen Fire Suppression System for the building Capitalized for Medicaid	2016	2,633	376	7	376		940	4
5	Parking lot repair	2017	16,840	1,123	15	1,123		1,684	5
6	Parking lot striping	2017	9,700	4,850	2	4,850		7,275	6
7	Walk-in freezer door installed	2017	3,879	388	10	388		582	7
8	Repairs of dishwasher temperature probe and heater element	2017	2,894	192	15	192		290	8
9	Water Conditioning System Capitalized for Medicaid	2018	3,820	191	10	191		191	9
10	Install 5-Ton AC Unit Capitalized for Medicaid	2018	4,231	211	10	211		211	10
11	Water Heater (AO Smith 400-A)	2018	21,352	1,068	10	1,068		1,068	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	Note: See additional building improvements made by former		59,713	1,576		1,576		59,713	26
27	property owner Healthcare REIT, Inc. on supplemental								27
28	schedule included as page 23 of the cost report.								28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,294,774	\$ 66,243		\$ 66,243	\$	\$ 773,840	34

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

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	\$ 152,637	\$ 13,944	\$ 13,944	\$	various	\$ 71,997	71
72	Current Year Purchases	6,587	862	862		various	862	72
73	Fully Depreciated Assets	233,861	5,092	5,092		various	233,861	73
74								74
75	TOTALS	\$ 393,085	\$ 19,898	\$ 19,898	\$		\$ 306,720	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	Long Term Care	2009 Ford E250 Extended	2009	\$ 36,998	\$	\$	\$	5	\$ 36,998	76
77		Wheelchair Van								77
78										78
79										79
80	TOTALS			\$ 36,998	\$	\$	\$		\$ 36,998	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)	\$ 1,744,434	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 86,141	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 86,141	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)	\$ 1,117,558	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	None	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	None	\$	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.

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 28,883 Description: see separate 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.

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><u>Facility requires new employees to be certified upon hiring.</u></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	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.

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		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$		\$	\$		\$	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.

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 33,914	\$	1
2	Cash-Patient Deposits	8,794		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	399,255		3
4	Supply Inventory (priced at <u>cost</u>)	6,457		4
5	Short-Term Investments			5
6	Prepaid Insurance	4,305		6
7	Other Prepaid Expenses	2,930		7
8	Accounts Receivable (owners or related parties)	20,516		8
9	Other(specify): <u>Non Resident A/R (see TB)</u>	24,806		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 500,977	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	249,730		15
16	Equipment, at Historical Cost	152,368		16
17	Accumulated Depreciation (book methods)	(208,731)		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) <u>Long Term Deposits</u>	1,481		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 194,848	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 695,825	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 27,259	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	13,380		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	312,171		30
31	Accrued Taxes Payable (excluding real estate taxes)	27,634		31
32	Accrued Real Estate Taxes(Sch.IX-B)	81,024		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Employee Benefits Payable</u>	39,644		36
37	<u>Accrued Expenses</u>	119,062		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 620,174	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 620,174	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 75,651	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 695,825	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 120,806	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 120,806	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	\$ 531,845	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	\$ (577,000)	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)	\$ (45,155)	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)	\$ 75,651	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, LLC # 0046888 Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,714,239	1
2	Discounts and Allowances for all Levels	1,278,443	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,992,682	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients	116,169	5
6	Therapy	567,246	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 683,415	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	8,994	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	3,390	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	160	20
21	Other Medical Services	(422)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 12,122	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,277	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,277	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Prior Year Net Revenue	(17,770)	28
28a	Purchase Discounts & Misc Revenue	39,515	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 21,745	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,713,241	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	771,905	31
32	Health Care	2,711,230	32
33	General Administration	893,327	33
B. Capital Expense			
34	Ownership	436,550	34
C. Ancillary Expense			
35	Special Cost Centers	188,125	35
36	Provider Participation Fee	180,259	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,181,396	40
41	Income before Income Taxes (line 30 minus line 40)**	531,845	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 531,845	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,672,762	44
45	Private Pay - Net Inpatient Revenue	1,351,532	45
46	Medicare - Net Inpatient Revenue	1,680,138	46
47	Other-(specify)		47
48	Other-(specify) Medicare HMO	288,250	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,992,682	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? [see Pg 19 note](#) 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 Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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	1,935	2,337	\$ 86,830	\$ 37.15	1
2	Assistant Director of Nursing	1,821	1,984	60,197	30.34	2
3	Registered Nurses	15,242	17,198	503,567	29.28	3
4	Licensed Practical Nurses	14,722	16,397	378,043	23.06	4
5	CNAs & Orderlies	47,734	52,329	720,243	13.76	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,819	1,979	26,054	13.17	9
10	Activity Assistants	1,164	1,205	11,166	9.27	10
11	Social Service Workers	1,886	2,071	29,813	14.40	11
12	Dietician					12
13	Food Service Supervisor	1,832	2,072	42,202	20.37	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,438	6,015	63,223	10.51	15
16	Dishwashers	7,308	7,859	83,151	10.58	16
17	Maintenance Workers	1,994	2,178	30,419	13.97	17
18	Housekeepers	9,584	10,808	115,659	10.70	18
19	Laundry	3,641	3,975	36,739	9.24	19
20	Administrator	1,848	2,080	94,679	45.52	20
21	Assistant Administrator	728	880	20,172	22.92	21
22	Other Administrative	1,862	2,399	55,797	23.26	22
23	Office Manager	1,882	2,058	38,923	18.91	23
24	Clerical	3,704	4,196	47,315	11.28	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	1,909	2,085	28,891	13.86	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	128,053	142,105	\$ 2,473,083 *	\$ 17.40	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			35	
36	Medical Director	135	20,400	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	188	17,280	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	27	1,809	11-3	44
45	Social Service Consultant	27	1,809	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	377	\$ 41,298		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

Facility Name & ID Number Calhoun Nursing and Rehabilitation Center, LLC

0046888

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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 \$3,597 net of non-allowables
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 23,007 Line 10-2
- (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. \$ 180,259
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 outpatient services 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 benefit on Schedule V. \$ None Has any meal income been offset against related costs? Yes Indicate the amount. \$ 8,994
- (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? N/A
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? No Personal Use
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? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

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				\$	\$		\$	\$	\$
5									
6									
7									
8									
Improvement Type**									
9	Improvements Made by Healthcare REIT (covered by rent at outset of Change of Ownership):								
10									
11									
12	A/C Units & Ductwork	2005		6,400		5			6,400
13	Maglocks (7), Keypads (6)	2005		4,560		10			4,560
14									
15	Dining Room Lights (62)	2006		6,470		10			6,470
16	Nurse Station	2006		3,691	154	12	154		3,691
17	Metal Storage Building	2006		525		10			525
18	Window Treatments/Valances	2006		3,942		5			3,942
19	Windows (2)	2006		34,125	1,422	12	1,422		34,125
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36				59,713	1,576		1,576		59,713

*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 #REF!

Facility Name & ID Number **Calhoun Nursing and Rehabilitation Center, LLC 0046888**

Report Period Beginning: **01/01/2018** **Ending:** **12/31/2018**

XVII. INCOME STATEMENT

Page 19 Note

Line 41 Income before Income Taxes 531,845 **

Does this agree with taxable income(loss) per Federal Income Tax Return?

** The Tax Return has been extended with a due date after the cost report filing date. It is expected that the cost report income and tax return income will agree.