

		FOR BHF USE					

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2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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: 0046045

Facility Name: Arcola Health Care Center

Address: 422 East Fourth Street Arcola 61910
Number City Zip Code

County: Douglas

Telephone Number: (217) 268-3022 Fax # (217) 268-4180

HFS ID Number:

Date of Initial License for Current Owners: 11/09/93

Type of Ownership:

VOLUNTARY,NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
Corporation
X "Sub-S" Corp.
Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Larry Templin Telephone Number: (309) 689-5869
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2011 to 12/31/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) Mark B. Petersen	
Paid Preparer	(Title) Chief Executive Officer	
	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) () Fax # ()	
MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630		

Facility Name & ID Number Arcola Health Care Center # 0046045 Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	169,539	19,320		188,859		188,859	5,727	194,586			1
2	Food Purchase		160,601		160,601		160,601	(5,039)	155,562			2
3	Housekeeping	114,400	20,198		134,598		134,598	37	134,635			3
4	Laundry	47,661	11,717		59,378		59,378		59,378			4
5	Heat and Other Utilities			69,406	69,406		69,406	375	69,781			5
6	Maintenance	31,394	9,821	20,883	62,098		62,098	2,335	64,433			6
7	Other (specify):* Home Off. Ben. All.							1,306	1,306			7
8	TOTAL General Services	362,994	221,657	90,289	674,940		674,940	4,741	679,681			8
	B. Health Care and Programs											
9	Medical Director			34,800	34,800		34,800		34,800			9
10	Nursing and Medical Records	845,733	61,417	179,108	1,086,258		1,086,258	58	1,086,316			10
10a	Therapy		755	111,568	112,323		112,323		112,323			10a
11	Activities	57,349	213	50	57,612		57,612	(10,578)	47,034			11
12	Social Services	65,704			65,704		65,704		65,704			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Off. Ben. All.											15
16	TOTAL Health Care and Programs	968,786	62,385	325,526	1,356,697		1,356,697	(10,520)	1,346,177			16
	C. General Administration											
17	Administrative			81,600	81,600		81,600	(14,649)	66,951			17
18	Directors Fees											18
19	Professional Services			5,077	5,077		5,077	6,552	11,629			19
20	Dues, Fees, Subscriptions & Promotions			5,982	5,982		5,982	460	6,442			20
21	Clerical & General Office Expenses	19,133	5,479	8,542	33,154		33,154	52,197	85,351			21
22	Employee Benefits & Payroll Taxes			168,566	168,566		168,566		168,566			22
23	Inservice Training & Education							191	191			23
24	Travel and Seminar							56	56			24
25	Other Admin. Staff Transportation			6,069	6,069		6,069	4,906	10,975			25
26	Insurance-Prop.Liab.Malpractice			34,179	34,179		34,179	1,328	35,507			26
27	Other (specify):* Home Off. Ben. All.							21,699	21,699			27
28	TOTAL General Administration	19,133	5,479	310,015	334,627		334,627	72,740	407,367			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,350,913	289,521	725,830	2,366,264		2,366,264	66,961	2,433,225			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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			43,130	43,130		43,130	15,253	58,383			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			144,469	144,469		144,469	9,233	153,702			32
33	Real Estate Taxes			22,005	22,005		22,005	472	22,477			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			6,053	6,053		6,053	836	6,889			35
36	Other (specify):*											36
37	TOTAL Ownership			215,657	215,657		215,657	25,794	241,451			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		41,011		41,011		41,011		41,011			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			54,750	54,750		54,750		54,750			42
43	Other (specify):* Non-allowable Costs		83	66,553	66,636		66,636	(66,636)				43
44	TOTAL Special Cost Centers		41,094	121,303	162,397		162,397	(66,636)	95,761			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,350,913	330,615	1,062,790	2,744,318		2,744,318	26,119	2,770,437			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.)

	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	(5,065)	2		4
5	Telephone, TV & Radio in Resident Rooms	(9,346)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	7,582	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(315)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				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	(34,913)	43		24
25	Fund Raising, Advertising and Promotional	(1,044)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Page 5A</u>	(32,785)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (75,886)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	102,005	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 102,005		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 26,119		37

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

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

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (3,374)	43	1
2	X-Rays-Part A	(2,246)	43	2
3	Offset Vending Revenue	(14,578)	43	3
4	Offset Miscellaneous Office Supplies Revenue	(1,189)	21	4
5	Resident Flowers	(353)	43	5
6	Offset Transportaion Revenue	(10,578)	11	6
7	Disallowed Special Events	(467)	43	7
8				8
9				9
10				10
11				11
12				12
13				13
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16				16
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44				44
45				45
46				46
47				47
48				48
49	Total	(32,785)		49

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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	1	Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 5,727	\$ 5,727	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	26	26	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	37	37	3
4	V	4	Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5	Utilities		Petersen Health Care, Inc.	100.00%	375	375	5
6	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	2,335	2,335	6
7	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	1,306	1,306	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	58	58	8
9	V	10A	Therapy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17	Administrative	81,600	Petersen Health Care, Inc.	100.00%	66,951	(14,649)	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	6,552	6,552	12
13	V								13
14	Total			\$ 81,600			\$ 83,367	\$ * 1,767	14

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	20	Dues, Fees, Subs & Promotions	\$	Petersen Health Care, Inc.	100.00%	\$ 460	\$ 460	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	53,386	53,386	16
17	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	191	191	17
18	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	56	56	18
19	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	4,906	4,906	19
20	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	1,328	1,328	20
21	V	27	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	21,699	21,699	21
22	V	30	Depreciation		Petersen Health Care, Inc.	100.00%	7,671	7,671	22
23	V	32	Interest		Petersen Health Care, Inc.	100.00%	9,233	9,233	23
24	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	472	472	24
25	V	34	Rent-Facility and Grounds		Petersen Health Care, Inc.	100.00%	0		25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	836	836	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			\$			\$ 100,238	\$ * 100,238	39

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

Facility Name & ID Number

Arcola Health Care Center

0046045

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo				1
2			Arcola Health Care Center	Arcola				2
3			Aspen Rehab & Health Care	Silvis				3
4			Batavia Rehab & Health Care Center	Batavia				4
5			Bement Health Care Center	Bement				5
6			Benton Rehab & Health Care Center	Benton				6
7			Bloomington Rehab & Health Care Center	Bloomington				7
8			Casey Health Care Center	Casey				8
9			Charleston Rehab & Health Care Center	Charleston				9
10			Cisne Rehab & Health Care Center	Cisne				10
11			Countryview Care Center of Macomb	Macomb				11
12			Countryview Terrace	Louisville				12
13			Cumberland Rehab & Health Care Center	Greenup				13
14			Decatur Rehab & Health Care Center	Decatur				14
15			Eastside Health & Rehabilitation Center	Pittsfield				15
16			Eastview Terrace	Sullivan				16
17			El Paso Health Care Center	El Paso				17
18			Enfield Rehab & Health Care Center	Enfield				18
19			Farmer City Rehab & Health Care Center	Farmer City				19
20			Flanagan Rehab & Health Care Center	Flanagan				20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number Arcola Health Care Center# 0046045

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

VII. RELATED PARTIES

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

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Toulon Health Care Center	Toulon				1
2			Tuscola Health Care Center	Tuscola				2
3			Twin Lakes Rehab & Health Care Center	Paris				3
4			Vandalia Rehab & Health Care Center	Vandalia				4
5			Watseka Health Care Center	Watseka				5
6			Westside Rehab & Care Center	West Frankfort				6
7			Whispering Oaks	Rosiclare				7
8			White Oak Rehab & Health Care Center	Mt. Vernon				8
9			Willow Rose Rehab & Health Care Center	Jerseyville				9
10			Sheldon Health Care Center	Sheldon				10
11			Tuscola Health Care Center	Tuscola				11
12			Effingham Health Care Center	Effingham				12
13			Collinsville Health Care Center	Collinsville				13
14								14
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30								30

Facility Name & ID Number Arcola Health Care Center# 0046045

Report Period Beginning:

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Ending:

12/31/2011

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			Ozark Rehab & Health Care Center	Osage Beach, MO	Petersen Companies, L	Peoria	Mgmt/Bookkeeping	1
2			South Shore Health Care, LLC	Gary, IN	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Cedargate Skilled Nursing Facility	Poplar Bluff, MO	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Tarkio Rehab & Health Care Center	Tarkio, MO	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Shangri-la Rehab & Living Center	Blue Springs, MO	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Prairie Rose Care Center	Pana	Petersen Health System	Peoria	Mgmt/Bookkeeping	6
7			Illini Heritage Rehab & Health Center	Champaign	Petersen Hotels LLC	Peoria	Hospitality	7
8			Courtyard Estates of Kewanee	Kewanee	Petersen Restaurants,	Peoria	Restaurant	8
9			Courtyard Estates of Bradford	Bradford	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Courtyard Estates of Galva	Galva	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	10
11			Courtyard Estates of Walcott	Walcott	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	11
12			Courtyard Village of Kewanee	Kewanee	Petersen Health Care V	Sullivan	Lessor	12
13			Lakewood Village	Charleston	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	13
14			Courtyard Estates of Monmouth	Monmouth	Petersen Health Care X	Peoria	Lessor	14
15			Riverview Estates	Havana	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Simple Blessings	Casey	Petersen West Frankfo	West Frankfort	Lessor	16
17			Courtyard Estates of Bushnell	Bushnell	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Courtyard Estates of Canton	Canton	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor	18
19			Legacy Estates of Monmouth	Monmouth	Petersen Roseville, LL	Roseville	Lessor	19
20			Courtyard Estates of Sullivan	Sullivan				20
21			Courtyard Estates of Peoria	Peoria				21
22								22
23								23
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30								30

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1											1
2											2
3											3
4	N/A										4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

*** If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.**

**** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION**

VIII. ALLOCATION OF INDIRECT COSTS

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

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.

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,542,131	77	\$ 311,109	\$ 308,619	28,387	\$ 5,727	1
2	2	Food	Resident Days	1,542,131	77	1,436	0	28,387	26	2
3	3	Housekeeping	Resident Days	1,542,131	77	2,014	0	28,387	37	3
4	4	Laundry	Resident Days	1,542,131	77	0	0	28,387	0	4
5	5	Utilities	Resident Days	1,542,131	77	20,347	0	28,387	375	5
6	6	Maintenance	Resident Days	1,542,131	77	126,852	100,385	28,387	2,335	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	70,933	0	28,387	1,306	7
8	10	Nursing and Medical Records	Resident Days	1,542,131	77	3,130	0	28,387	58	8
9	10A	Therapy	Resident Days	1,542,131	77	0	0	28,387	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	0	0	28,387	0	10
11	17	Administrative	Resident Days	1,542,131	77	4,905,497	4,905,497	28,387	66,951	11
12	19	Professional Services	Resident Days	1,542,131	77	355,921	0	28,387	6,552	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,542,131	77	25,013	0	28,387	460	13
14	21	Clerical and General Office	Resident Days	1,542,131	77	2,900,214	2,467,442	28,387	53,386	14
15	23	Inservice Training & Education	Resident Days	1,542,131	77	10,374	0	28,387	191	15
16	24	Travel and Seminar	Resident Days	1,542,131	77	3,057	0	28,387	56	16
17	25	Other Admin. Staff Transport.	Resident Days	1,542,131	77	266,518	0	28,387	4,906	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,542,131	77	72,152	0	28,387	1,328	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	1,178,815	0	28,387	21,699	19
20	30	Depreciation	Resident Days	1,542,131	77	416,712	0	28,387	7,671	20
21	32	Interest	Resident Days	1,542,131	77	501,565	0	28,387	9,233	21
22	33	Real Estate Taxes	Resident Days	1,542,131	77	25,635	0	28,387	472	22
23	34	Rent-Facility and Grounds	Resident Days	1,542,131	77	0	0	28,387	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,542,131	77	45,440	0	28,387	836	24
25	TOTALS					\$ 11,242,734	\$ 7,781,943		\$ 183,605	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	2		3	4	5	6	7	8	9	10	
	Name of Lender	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	Bank of America		X	Mortgage	\$3,244 + int.	1/17/07	\$ 2,775,000	\$ 2,573,966	12/31/13	0.0832	\$ 144,469	1
2												2
3												3
4								Home Office Allocation-PHC			9,233	4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 2,775,000	\$ 2,573,966			\$ 153,702	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$	14
15	TOTALS (line 9+line14)						\$ 2,775,000	\$ 2,573,966			\$ 153,702	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None 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.)

HFS 3745 (N-4-99)

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	23,125	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.)		2010		\$	22,210	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(915)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	22,920	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.)			Home Office Allocation		472	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	22,477	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2006	26,064	8		
		2007	24,661	9		
		2008	25,853	10		
		2009	22,410	11		
		2010	22,210	12		
Accrual based on prior year tax bill.						

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	\$	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.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Arcola Health Care Center

COUNTY

Douglas

FACILITY IDPH LICENSE NUMBER

0046045

CONTACT PERSON REGARDING THIS REPORT

Mark Petersen

TELEPHONE

(309)691-8113

FAX #:

(309) 691-8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 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 2010.

(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>01-14-09-200-00580</u>	<u>Long-Term Care Facility</u>	\$ <u>21,912.20</u>	\$ <u>21,912.20</u>
2. <u>01-14-09-200-005</u>	<u>Long-Term Care Facility</u>	\$ <u>297.54</u>	\$ <u>297.54</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>22,209.74</u></u>	\$ <u><u>22,209.74</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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

PLEASE NOTE: *Payment information from the Internet* or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to providecopies of their original **second installment** tax bill.

X. BUILDING AND GENERAL INFORMATION:

- A. Square Feet: 22,000

B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1
- C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)
- D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)
- E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

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

1. Total Amount Incurred:

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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	159,865	1993	\$ 44,078	1
2					2
3	TOTALS	159,865		\$ 44,078	3

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	100		1995	1975	\$ 859,153	\$	35	\$ 24,547	\$ 24,547	\$ 405,025	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvement			1993	13,499		20	675	675	12,487	9
10	Building Improvement			1994	31,000		20	1,550	1,550	27,075	10
11	Building Improvement			1995	10,602		20	530	530	8,460	11
12	Landscaping			1997	5,593		20	280	280	3,779	12
13	Parking Lot			1997	6,500		20	325	325	4,388	13
14	Carpeting			1997	934		20	47	47	633	14
15	Door Closer			1997	1,225		20	61	61	825	15
16	Driveway Grading			1998	784		15	52	52	651	16
17	Guttering			1998	1,273		15	85	85	1,062	17
18	Wiring			1998	6,426		20	321	321	4,014	18
19	Windows			1998	2,330		15	155	155	1,939	19
20	Siding			1998	12,606		20	630	630	7,876	20
21	Doors			1998	765		15	51	51	638	21
22	Sink			1998	901		20	45	45	765	22
23	Garage			1998	8,286		15	552	552	6,901	23
24	Wood Flooring			1999	1,174		20	59	59	677	24
25	Asphalt Lot			1999	4,680		20	234	234	2,691	25
26	Tile			1999	6,477		20	324	324	3,724	26
27	Vinyl Siding			1999	5,600		25	224	224	2,576	27
28	Door Alarms			2000	1,593		20	80	80	839	28
29	Water Heater			2000	5,075		20	254	254	2,667	29
30	Sidewalk			2000	876		20	44	44	462	30
31	Carpeting			2000	670		20	34	34	356	31
32	Scarf Swags/Valances			2001	6,043		20	302	302	2,718	32
33	Scarf Holders			2001	1,083		20	54	54	486	33
34	Fence			2001	2,000		20	100	100	900	34
35	Replacement Wall			2001	686		20	34	34	307	35
36											36

*Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total

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

Facility Name & ID Number Arcola Health Care Center

0046045

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Security System	2002	\$ 5,959	\$	20	\$ 298	\$ 298	2,831	37
38 Sprinkler System	2002	4,946		20	247	247	2,349	38
39 Sign	2002	1,248		20	62	62	978	39
40 Medicare Wing Expansion	2003	100,808		20	5,040	5,040	42,841	40
41 Architect Fees	2003	1,343		20	67	67	603	41
42 Patio	2003	5,858		20	293	293	2,637	42
43 Medicare Wing Expansion	2003	2,500		20	125	125	1,063	43
44 Medicare Wing Expansion	2003	750		20	38	38	321	44
45 Medicare Wing Expansion	2003	1,500		20	75	75	638	45
46 Medicare Wing Expansion	2003	500		20	25	25	213	46
47 Furnace	2004	2,195		20	110	110	825	47
48 Roofing	2005	2,500		20	125	125	814	48
49 Asphalt West Lot	2006	21,480		20	1,074	1,074	5,907	49
50 Door Alarm	2007	2,117		10	212	212	954	50
51 Furnace/Air Conditioner	2007	3,985		10	399	399	1,795	51
52 Blinds	2007	4,431		10	443	443	1,994	52
53 Windows	2007	19,021		20	951	951	4,280	53
54 Water Heater	2008	6,500		7	928	928	3,248	54
55 Boiler	2008	3,425		20	172	172	602	55
56 6 New Sprinklers	2008	5,990		25	240	240	840	56
57 Fire Alarm Repair	2008	2,899		7	414	414	1,449	57
58 Kitchen Exhaust Fan	2010	8,000		10	800	800	1,200	58
59								59
60								60
61 Land Improvements Booked			1,871			(1,871)		61
62 Building Booked			23,372			(23,372)		62
63 Building Improvement Booked			11,644			(11,644)		63
64								64
65								65
66 2011-Home Office Allocation-Building Improvements		13,511			324	324		66
67 2011-Home Office Allocation-Land Improvements		1,261			81	81		67
68								68
69								69
70 TOTAL (lines 4 thru 69)		\$ 1,220,561	\$ 36,887		\$ 44,192	\$ 7,305	\$ 583,303	70

**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	\$ 129,133	\$ 6,243	\$ 6,520	\$ 277	5-10 yrs.	\$ 112,613	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	128,973					128,973	73
74	Home Office Allocation			7,671	7,671			74
75	TOTALS	\$ 258,106	\$ 6,243	\$ 14,191	\$ 7,948		\$ 241,586	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	1994 Dodge Van	1998	\$ 28,010	\$	\$	\$		\$ 28,010	76
77	Facility	2005 Ford	2004	33,217					33,217	77
78										78
79										79
80	TOTALS			\$ 61,227	\$	\$	\$		\$ 61,227	80

E. Summary of Care-Related Assets			1	2
		Reference	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)	\$ 1,583,972	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 43,130	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 58,383	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 15,253	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 886,116	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		\$	\$	\$
87				
88	N/A			
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93	N/A	
94		
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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

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

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .
-

9. Option to Buy: ☐ YES ☐ NO Terms: *

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: \$ 6,889 Description: See Attached Schedule 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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. /2012 \$
13. /2013 \$
14. /2014 \$

* 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.

Arcola Health Care Center

Period Beginning	<u>1/1/2011</u>
Period End	<u>12/31/2011</u>

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 2,345
Dishwasher	708
Laundry Equipment	-
Copier	3,000
Home Office Allocation	<u>836</u>
	<u>6,889</u>

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to only hire certified nurses aides.
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)	\$			

- (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.

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	

- (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.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	2,935	\$ 44,032	\$	2,935	\$ 44,032	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,565	23,481		1,565	23,481	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		2,937	44,055	755	2,937	44,810	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				41,011		41,011	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			\$	7,437	\$ 111,568	\$ 41,766	7,437	\$ 153,334	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.

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	\$ 1,818,553	\$ 1,818,553	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 10,000)	708,983	708,983	3
4	Supply Inventory (priced at Cost)			4
5	Short-Term Investments			5
6	Prepaid Insurance	28,389	28,389	6
7	Other Prepaid Expenses	12,222	12,222	7
8	Accounts Receivable (owners or related parties)	2,608,147	2,608,147	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,176,294	\$ 5,176,294	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		44,078	13
14	Buildings, at Historical Cost	941,489	872,664	14
15	Leasehold Improvements, at Historical Cost	314,147	347,897	15
16	Equipment, at Historical Cost	338,206	319,333	16
17	Accumulated Depreciation (book methods)	(810,607)	(886,116)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 783,235	\$ 697,856	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,959,529	\$ 5,874,150	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 476,018	\$ 476,018	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	83,037	83,037	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,716	5,716	31
32	Accrued Real Estate Taxes(Sch.IX-B)	22,920	22,920	32
33	Accrued Interest Payable	12,936	12,936	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	50,326	50,326	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 650,953	\$ 650,953	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,573,966	2,573,966	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)	\$ 2,573,966	\$ 2,573,966	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,224,919	\$ 3,224,919	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,734,610	\$ 2,649,231	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,959,529	\$ 5,874,150	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,446,351	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)	\$ 2,446,352	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	288,258	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)	\$ 288,258	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)	\$ 2,734,610	24 *

* This must agree with page 17, line 47.

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			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 2,799,939	1
2	Discounts and Allowances for all Levels	(58,209)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,741,730	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	172,804	6
7	Oxygen	1,981	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 174,785	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	5,065	14
15	Telephone, Television and Radio	5,628	15
16	Rental of Facility Space		16
17	Sale of Drugs	71,770	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	7,140	20
21	Other Medical Services	2,337	21
22	Laundry	1,271	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 93,211	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous & Transportation Revenue	10,496	28
28a	Vending Income	12,354	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 22,850	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,032,576	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	674,940	31
32	Health Care	1,356,697	32
33	General Administration	334,627	33
	B. Capital Expense		
34	Ownership	215,657	34
	C. Ancillary Expense		
35	Special Cost Centers	107,647	35
36	Provider Participation Fee	54,750	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,744,318	40
41	Income before Income Taxes (line 30 minus line 40)**	288,258	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 288,258	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. Facility is part of larger entity.

*** 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.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 54,050	\$ 25.99	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,265	4,329	98,984	22.87	3
4	Licensed Practical Nurses	11,654	11,906	226,593	19.03	4
5	CNAs & Orderlies	37,559	38,507	381,280	9.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,572	3,702	34,165	9.23	10
11	Social Service Workers	4,722	4,778	65,704	13.75	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	31,167	14.98	13
14	Head Cook					14
15	Cook Helpers/Assistants	15,432	15,889	138,372	8.71	15
16	Dishwashers					16
17	Maintenance Workers	2,013	2,088	31,394	15.04	17
18	Housekeepers	12,472	13,164	114,400	8.69	18
19	Laundry	5,329	5,536	47,661	8.61	19
20	Administrator	2,080	2,080	66,951	32.19	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,762	1,810	19,133	10.57	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See Sch 20A	5,696	5,946	108,010	18.17	33
34	TOTAL (lines 1 - 33)	110,716	113,895	\$ 1,417,864 *	\$ 12.45	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	Monthly	34,800	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,285	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	8	364	L10a, C3	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	8	\$ 40,449		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,415	\$ 44,494	L10, C3	50
51	Licensed Practical Nurses	2,322	76,862	L10, C3	51
52	Certified Nurse Assistants/Aides	2,466	51,871	L10, C3	52
53	TOTAL (lines 50 - 52)	6,203	\$ 173,227		53

Arcola Health Care Center

Period Beginning 1/1/2011
Period End 12/31/2011

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	3,810	3,910	84,826	21.69
Transportation	1,886	2,036	23,184	11.39
TOTAL	5,696	5,946	108,010	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Karla Schnieder	Administrator	0	\$ 66,951
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 66,951
B. Administrative - Other			
Description			Amount
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 81,600
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 81,600
C. Professional Services			
Vendor/Payee	Type		Amount
E-Health Data Solutions	Computer Services		\$ 3,485
Consolidated Communications	Computer Services		814
Honkamp Kruger & Company	Accounting Services		140
Allscripts	Computer Services		638
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 5,077
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 30,126
Unemployment Compensation Insurance			26,942
FICA Taxes			101,157
Employee Health Insurance			7,982
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Relations			719
Employee Retirement			1,527
Life Insurance			113
TOTAL (agree to Schedule V, line 22, col.8)			\$ 168,566
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
N/A			
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 3,980
Advertising: Employee Recruitment			76
Health Care Worker Background Check (Indicate # of checks performed)			
Patient Background Checks	134		1,346
Miscellaneous Licenses & Permits			520
Miscellaneous Dues & Subscriptions			60
Home Office Allocation			460
Less: Public Relations Expense		(	)
Non-allowable advertising		(	)
Yellow page advertising		(	)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 6,442
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			
Home Office Allocation			56
Entertainment Expense		(	)
TOTAL (agree to Sch. V, line 24, col. 8)			\$ 56

*** Attach copy of IMRF notifications**

****See instructions.**

Arcola Health Care Center
0046045
Period Beginning 1/1/2011
Period End 12/31/2011

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		5,077
Home Office Allocation		
Heyl, Royster, Voelker & Allen	Legal	7
Henry County Recorder	Legal	1
Ginoli & Company	Accountants	910
Miscellaneous Vendors	Computer Services	74
Advanced Answers on Demand	Computer Services	3,800
Access 2 Go	Computer Services	374
Kemper Technology	Computer Services	174
MediFax	Computer Services	59
VisionShare/Ability Network	Computer Services	267
Advanced System Design	Computer Services	350
Simple LTC	Computer Services	439
Optimizer Systems	Other Prof Fees	45
Clifton Gunderson	Other Prof Fees	15
Mike Miller	Other Prof Fees	21
OIC Group	Other Prof Fees	5
AllScripts	Other Prof Fees	11
Total (agree to Schedule V, line 19, column 8)		11,629

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5	6	7	8	9	10	11	12	13
					Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3	N/A												
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

(1)	Are nursing employees (RN,LPN,NA) represented by a union?	<u>No</u>	(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?	<u>Yes</u>
(2)	Are there any dues to nursing home associations included on the cost report? If YES, give association name and amount.	<u>No</u>	(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? <u>N/A</u> 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.	
(3)	Did the nursing home make political contributions or payments to a political action organization? <u>No</u> If YES, have these costs been properly adjusted out of the cost report? <u>N/A</u>		(15)	Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ <u>0</u> Has any meal income been offset against related costs? <u>Yes</u> Indicate the amount. \$ <u>5,065</u>	
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? <u>N/A</u>		(16)	Travel and Transportation a. Are there costs included for out-of-state travel? <u>No</u> If YES, attach a complete explanation. b. Do you have a separate contract with the Department to provide medical transportation for residents? <u>Yes</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ <u>9,307</u> c. What percent of all travel expense relates to transportation of nurses and patients? <u>N/A</u> d. Have vehicle usage logs been maintained? <u>Adequate records have been maintained.</u> e. Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u> f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>N/A</u> g. Does the facility transport residents to and from day training? <u>No</u> Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>N/A</u>	
(5)	Have you properly capitalized all major repairs and equipment purchases? <u>Yes</u> What was the average life used for new equipment added during this period? <u>10 yrs</u>		(17)	Has an audit been performed by an independent certified public accounting firm? <u>Yes</u> Firm Name: <u>Ginoli & Company</u>	
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>10,845</u> Line <u>10</u>		(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? <u>Yes</u>	
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation.		(19)	If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? <u>N/A</u> Attach invoices and a summary of services for all architect and appraisal fees	
(8)	Are you presently operating under a sale and leaseback arrangement? <u>No</u> If YES, give effective date of lease. <u>N/A</u>				
(9)	Are you presently operating under a sublease agreement? YES <u>X</u> NO				
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES <u>NO</u> <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. <u>N/A</u>				
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ <u>54,750</u> 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? <u>No</u> If YES, attach an explanation of the allocation.				