

		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: 0047522

Facility Name: Timbercreek Rehabilitation & Health Care Center

Address: 2220 State Street Pekin 61554
Number City Zip Code

County: Tazewell

Telephone Number: (309) 347-1110 Fax # (309) 347-1043

HFS ID Number:

Date of Initial License for Current Owners: 10/1/05

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X 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)
(Type or Print Name) Mark B. Petersen
(Title) Chief Executive Officer

Paid
Preparer

(Signed)
(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 Timbercreek Rehabilitation & Health Care Center

0047522 Report Period Beginning: 1/1/2011 Ending: 12/31/2011

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>202</u>	Skilled (SNF)	<u>202</u>	<u>73,730</u>	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	<u>202</u>	TOTALS	<u>202</u>	<u>73,730</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>32,842</u>	<u>2,873</u>	<u>5,596</u>	<u>41,311</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>32,842</u>	<u>2,873</u>	<u>5,596</u>	<u>41,311</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 56.03%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☒ NO ☐ Non-allowable costs have been eliminated in Schedule V, Column 7

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 10/1/05

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 10/1/05 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 202 and days of care provided 3,906

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/11 Fiscal Year: 12/31/11
* All facilities other than governmental must report on the accrual basis.

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	199,371	29,321		228,692		228,692	8,334	237,026			1
2	Food Purchase		262,152		262,152		262,152	(3,844)	258,308			2
3	Housekeeping	176,388	39,629		216,017		216,017	54	216,071			3
4	Laundry	30,420	14,016		44,436		44,436		44,436			4
5	Heat and Other Utilities			124,182	124,182		124,182	545	124,727			5
6	Maintenance	57,234	22,136	34,875	114,245		114,245	3,398	117,643			6
7	Other (specify):* Home Off. Ben. All.							1,900	1,900			7
8	TOTAL General Services	463,413	367,254	159,057	989,724		989,724	10,387	1,000,111			8
	B. Health Care and Programs											
9	Medical Director			9,000	9,000		9,000		9,000			9
10	Nursing and Medical Records	1,868,223	212,269	10,464	2,090,956		2,090,956	84	2,091,040			10
10a	Therapy			781,746	781,746		781,746		781,746			10a
11	Activities	100,864	289	10	101,163		101,163	(12,284)	88,879			11
12	Social Services	41,360			41,360		41,360		41,360			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Off. Ben. All.											15
16	TOTAL Health Care and Programs	2,010,447	212,558	801,220	3,024,225		3,024,225	(12,200)	3,012,025			16
	C. General Administration											
17	Administrative			552,000	552,000		552,000	(472,000)	80,000			17
18	Directors Fees											18
19	Professional Services			36,322	36,322		36,322	11,496	47,818			19
20	Dues, Fees, Subscriptions & Promotions			5,666	5,666		5,666	(460)	5,206			20
21	Clerical & General Office Expenses	46,595	8,020	15,126	69,741		69,741	79,640	149,381			21
22	Employee Benefits & Payroll Taxes			420,971	420,971		420,971		420,971			22
23	Inservice Training & Education							278	278			23
24	Travel and Seminar							82	82			24
25	Other Admin. Staff Transportation			12,811	12,811		12,811	7,140	19,951			25
26	Insurance-Prop.Liab.Malpractice			68,134	68,134		68,134	1,933	70,067			26
27	Other (specify):* Home Off. Ben. All.							31,578	31,578			27
28	TOTAL General Administration	46,595	8,020	1,111,030	1,165,645		1,165,645	(340,313)	825,332			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,520,455	587,832	2,071,307	5,179,594		5,179,594	(342,126)	4,837,468			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			315,781	315,781		315,781	6,212	321,993			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			306,797	306,797		306,797	90,200	396,997			32
33	Real Estate Taxes			101,623	101,623		101,623	687	102,310			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			69,885	69,885		69,885	1,217	71,102			35
36	Other (specify):*											36
37	TOTAL Ownership			794,086	794,086		794,086	98,316	892,402			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		253,428		253,428		253,428		253,428			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			110,595	110,595		110,595		110,595			42
43	Other (specify):* Non-allowable Costs		502	204,011	204,513		204,513	(204,513)				43
44	TOTAL Special Cost Centers		253,930	314,606	568,536		568,536	(204,513)	364,023			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,520,455	841,762	3,179,999	6,542,216		6,542,216	(448,323)	6,093,893			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	(3,882)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,345)	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	(5,286)	30		9
10	Interest and Other Investment Income	(965)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(241)	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	3,380	43		18
19	Entertainment				19
20	Contributions	(5,660)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(167,183)	43		24
25	Fund Raising, Advertising and Promotional	(6,139)	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>	(26,429)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (228,750)		\$	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)	(219,573)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (219,573)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (448,323)		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

ID#0047522

Report Period Beginning:1/1/2011

Ending:12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (9,967)	43	1
2	X-Rays-Part A	(1,577)	43	2
3	Offset Transportation Revenue	(12,284)	11	3
4	Disallowed Special Events	(84)	43	4
5	Offset Miscellaneous Office Supplies Revenue	(690)	21	5
6	Disallowed Dues	(1,130)	20	6
7	Resident Flowers	(697)	43	7
8				8
9				9
10				10
11				11
12				12
13				13
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(26,429)		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%	\$ 8,334	\$ 8,334	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	38	38	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	54	54	3
4	V	4	Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5	Utilities		Petersen Health Care, Inc.	100.00%	545	545	5
6	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	3,398	3,398	6
7	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	1,900	1,900	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	84	84	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	552,000	Petersen Health Care, Inc.	100.00%	80,000	(472,000)	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	9,534	9,534	12
13	V								13
14	Total			\$ 552,000			\$ 103,887	\$ * (448,113)	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%	\$ 670	\$ 670	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	77,692	77,692	16
17	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	278	278	17
18	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	82	82	18
19	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	7,140	7,140	19
20	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	1,933	1,933	20
21	V	27	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	31,578	31,578	21
22	V	30	Depreciation		Petersen Health Care, Inc.	100.00%	11,163	11,163	22
23	V	32	Interest		Petersen Health Care, Inc.	100.00%	13,436	13,436	23
24	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	687	687	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%	1,217	1,217	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			\$			\$ 145,876	\$ * 145,876	39

* 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	1	Dietary	\$	Petersen Health Operations, LLC	100.00%	\$ 0	\$	15
16	V	2	Food		Petersen Health Operations, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Operations, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Operations, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Operations, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Operations, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Operations, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Operations, LLC	100.00%	0		22
23	V	12	Social Services		Petersen Health Operations, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Health Operations, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Health Operations, LLC	100.00%	1,962	1,962	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Operations, LLC	100.00%	0		26
27	V	21	Clerical and General Office		Petersen Health Operations, LLC	100.00%	2,638	2,638	27
28	V	22	Employee Benefits & Payroll		Petersen Health Operations, LLC	100.00%	0		28
29	V	23	Inservice Training & Education		Petersen Health Operations, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Health Operations, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Operations, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Operations, LLC	100.00%	0		32
33	V	27	Mgmt. Allocation of Benefits		Petersen Health Operations, LLC	100.00%	0		33
34	V	30	Depreciation		Petersen Health Operations, LLC	100.00%	335	335	34
35	V	32	Interest		Petersen Health Operations, LLC	100.00%	77,729	77,729	35
36	V	33	Real Estate Taxes		Petersen Health Operations, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Operations, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Operations, LLC	100.00%	0		38
39	Total			\$			\$ 82,664	\$ * 82,664	39

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

Facility Name & ID Number Timbercreek Rehabilitation & Health Care Center # 0047522 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	Petersen Companies, L	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health System	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care V	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care X	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankfo	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	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 Timbercreek Rehabilitation & Health Care Center# 0047522

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

Facility Name & ID Number Timbercreek Rehabilitation & Health Care Center# 0047522

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			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			Ozark Rehab & Health Care Center	Osage Beach, MO				14
15			South Shore Health Care, LLC	Gary, IN				15
16			Cedargate Skilled Nursing Facility	Poplar Bluff, MO				16
17			Tarkio Rehab & Health Care Center	Tarkio, MO				17
18			Shangri-la Rehab & Living Center	Blue Springs, MO				18
19			Prairie Rose Care Center	Pana				19
20			Illini Heritage Rehab & Health Center	Champaign				20
21			Courtyard Estates of Kewanee	Kewanee				21
22			Courtyard Estates of Bradford	Bradford				22
23			Courtyard Estates of Galva	Galva				23
24			Courtyard Estates of Walcott	Walcott				24
25			Courtyard Village of Kewanee	Kewanee				25
26			Lakewood Village	Charleston				26
27			Courtyard Estates of Monmouth	Monmouth				27
28			Riverview Estates	Havana				28
29			Simple Blessings	Casey				29
30			Courtyard Estates of Bushnell	Bushnell				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			Courtyard Estates of Canton	Canton				1
2			Legacy Estates of Monmouth	Monmouth				2
3			Courtyard Estates of Sullivan	Sullivan				3
4			Courtyard Estates of Peoria	Peoria				4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

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	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Timbercreek Rehabilitation & Health Care Center # 0047522 Report Period Beginning: 1/1/2011 Ending: 2/31/2011

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	41,311	\$ 8,334	1
2	2	Food	Resident Days	1,542,131	77	1,436	0	41,311	38	2
3	3	Housekeeping	Resident Days	1,542,131	77	2,014	0	41,311	54	3
4	4	Laundry	Resident Days	1,542,131	77	0	0	41,311	0	4
5	5	Utilities	Resident Days	1,542,131	77	20,347	0	41,311	545	5
6	6	Maintenance	Resident Days	1,542,131	77	126,852	100,385	41,311	3,398	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	70,933	0	41,311	1,900	7
8	10	Nursing and Medical Records	Resident Days	1,542,131	77	3,130	0	41,311	84	8
9	10A	Therapy	Resident Days	1,542,131	77	0	0	41,311	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	0	0	41,311	0	10
11	17	Administrative	Resident Days	1,542,131	77	4,905,497	4,905,497	41,311	80,000	11
12	19	Professional Services	Resident Days	1,542,131	77	355,921	0	41,311	9,534	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,542,131	77	25,013	0	41,311	670	13
14	21	Clerical and General Office	Resident Days	1,542,131	77	2,900,214	2,467,442	41,311	77,692	14
15	23	Inservice Training & Education	Resident Days	1,542,131	77	10,374	0	41,311	278	15
16	24	Travel and Seminar	Resident Days	1,542,131	77	3,057	0	41,311	82	16
17	25	Other Admin. Staff Transport.	Resident Days	1,542,131	77	266,518	0	41,311	7,140	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,542,131	77	72,152	0	41,311	1,933	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	1,178,815	0	41,311	31,578	19
20	30	Depreciation	Resident Days	1,542,131	77	416,712	0	41,311	11,163	20
21	32	Interest	Resident Days	1,542,131	77	501,565	0	41,311	13,436	21
22	33	Real Estate Taxes	Resident Days	1,542,131	77	25,635	0	41,311	687	22
23	34	Rent-Facility and Grounds	Resident Days	1,542,131	77	0	0	41,311	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,542,131	77	45,440	0	41,311	1,217	24
25	TOTALS					\$ 11,242,734	\$ 7,781,943		\$ 249,763	25

Facility Name & ID Number Timbercreek Rehabilitation & Health Care Center # 0047522 Report Period Beginning: 1/1/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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	402,040	21	\$	\$	41,311	\$	1
2	2	Food	Resident Days	402,040	21			41,311		2
3	3	Housekeeping	Resident Days	402,040	21			41,311		3
4	4	Laundry	Resident Days	402,040	21			41,311		4
5	5	Utilities	Resident Days	402,040	21			41,311		5
6	6	Maintenance	Resident Days	402,040	21			41,311		6
7	7	Mgmt. Allocation of Benefits	Resident Days	402,040	21			41,311		7
8	10	Nursing and Medical Records	Resident Days	402,040	21			41,311		8
9	12	Social Services	Resident Days	402,040	21			41,311		9
10	17	Administrative	Resident Days	402,040	21			41,311		10
11	19	Professional Services	Resident Days	402,040	21	19,096		41,311	1,962	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	402,040	21			41,311		12
13	21	Clerical and General Office	Resident Days	402,040	21	25,677		41,311	2,638	13
14	22	Employee Benefits & Payroll	Resident Days	402,040	21			41,311		14
15	23	Inservice Training & Education	Resident Days	402,040	21			41,311		15
16	24	Travel and Seminar	Resident Days	402,040	21			41,311		16
17	25	Other Admin. Staff Transport.	Resident Days	402,040	21			41,311		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	402,040	21			41,311		18
19	27	Mgmt. Allocation of Benefits	Resident Days	402,040	21			41,311		19
20	30	Depreciation	Resident Days	402,040	21	3,263		41,311	335	20
21	32	Interest	Resident Days	402,040	21	756,464		41,311	77,729	21
22	33	Real Estate Taxes	Resident Days	402,040	21			41,311		22
23	34	Rent-Facility and Grounds	Resident Days	402,040	21			41,311		23
24	35	Rent-Equipment & Vehicles	Resident Days	402,040	21			41,311		24
25	TOTALS					\$ 804,500	\$		\$ 82,664	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	Varies	1/19/07	\$ 6,100,000	\$ 5,776,258	12/31/13	Varies	\$ 306,797	1
2												2
3								Interest Income Offset			(965)	3
4								Home Office Allocation-PHC			13,436	4
5								Home Office Allocation-PHO			77,729	5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 6,100,000	\$ 5,776,258			\$ 396,997	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$	14
15	TOTALS (line 9+line14)						\$ 6,100,000	\$ 5,776,258			\$ 396,997	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.		\$	93,960	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		\$	96,343	2
3. Under or (over) accrual (line 2 minus line 1).				\$	2,383	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	99,240	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.					687	
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.				\$	102,310	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2006	83,190	8		
		2007	84,504	9		
		2008	88,738	10		
		2009	91,195	11		
		2010	96,343	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

Timbercreek Rehabilitation & Health Care Center

COUNTY

Tazewell

FACILITY IDPH LICENSE NUMBER

0047522

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>04-04-36-412-004</u>	<u>Long-Term Care Facility</u>	\$ <u>96,343.34</u>	\$ <u>96,343.34</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>96,343.34</u></u>	\$ <u><u>96,343.34</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: 58,020
- B. General Construction Type: Exterior Brick Frame Metal 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	334,995	2005	\$ 220,500	1
2					2
3	TOTALS	334,995		\$ 220,500	3

Facility Name & ID Number Timbercreek Rehabilitation & Health Care Center

0047522

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	202		2005	1974	\$ 4,040,000	\$	25	\$ 161,600	\$ 161,600	\$ 1,050,400	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Original Land Improvements			2005	15,000		15	1,000	1,000	6,500	9
10	Nurses Station			2006	33,290		25	1,332	1,332	7,326	10
11	J.C. Painting			2006	10,951		5	1,096	1,096	10,951	11
12	G-M Mechanical of Canton, Inc			2006	4,998		15	333	333	1,832	12
13	Sidewalks			2007	12,569		15	838	838	3,771	13
14	Carpeting			2007	2,909		5	582	582	2,619	14
15	Roof Top Air Conditioner			2007	2,500		15	167	167	751	15
16	Kitchen Suppression System			2007	2,701		15	180	180	810	16
17	Wiring for Generator-Nurses Station			2007	2,910		15	194	194	873	17
18	Remodel Hallways			2007	9,177		15	612	612	2,754	18
19	Generator			2007	20,130		15	1,342	1,342	6,039	19
20	Air Conditioner			2007	4,578		15	305	305	1,373	20
21	Roof Repairs			2008	7,086		25	284	284	994	21
22	Rooftop Unit			2008	5,600		15	374	374	1,309	22
23	Painting of B & C Wings			2008	9,337		39	240	240	840	23
24	Grease Seperator			2008	6,127		7	876	876	3,066	24
25	Roof Repairs			2008	3,953		39	102	102	357	25
26	Water Heater			2008	9,500		5	1,900	1,900	6,650	26
27	Plumbing Repair			2008	6,013		20	300	300	1,050	27
28	Water & Drain Line			2008	6,200		39	158	158	553	28
29	Compressor Install (2)			2008	9,484		15	632	632	2,221	29
30	Roof Repairs			2008	2,607		15	174	174	609	30
31	Sprinkler System Installment			2009	130,800		25	5,232	5,232	13,080	31
32	Removal and Cap of Water Line			2009	5,692		7	814	814	2,035	32
33	Roof Installation			2009	78,359		20	3,918	3,918	9,795	33
34	Parking Lot Resurfacing			2009	52,100		15	3,474	3,474	8,685	34
35											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.

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	Water Heater	2010	\$ 5,385	\$	10	\$ 538	\$ 538	\$ 807	37
38	Roof Replacement	2010	89,845		20	4,492	4,492	6,738	38
39	Water Filtration System	2011	3,636		7	260	260	260	39
40	Compeletion of 2010 Roof	2011	13,568		25	271	271	271	40
41	Nurses Station Remodel	2011	16,804		20	420	420	420	41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60	Land Improvements Booked			5,311			(5,311)		60
61	Building Booked			161,699			(161,699)		61
62	Building Improvement Booked			31,487			(31,487)		62
63									63
64									64
65	2011-Home Office Allocation-Land Improvements		1,835			117	117		65
66	2011-Home Office Allocation-Building Improvements		19,662			472	472		66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,645,306	\$ 198,497		\$ 194,629	\$ (3,868)	\$ 1,155,739	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	\$ 821,244	\$ 115,438	\$ 115,543	\$ 105	7-10 yrs.	\$ 744,398	71
72	Current Year Purchases	18,240	1,846	912	(934)	10 yrs.	912	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			10,909	10,909			74
75	TOTALS	\$ 839,484	\$ 117,284	\$ 127,364	\$ 10,080		\$ 745,310	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	N/A									77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$ 5,705,290	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 315,781	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 321,993	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 6,212	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,901,049	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: \$64,164
- Description: See Attached Schedule 14A
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2006 Ford E250	\$578.17	\$6,938	17
18					18
19					19
20					20
21	TOTAL		\$578.17	\$6,938	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.

Timbercreek Rehabilitation & Health Care Center

0047522

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	\$ 49,086
Dishwasher	1,420
Laundry Equipment	-
Copier	12,441
Home Office Allocation	<u>1,217</u>
	<u>64,164</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)	\$			

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.)

		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	\$	20,039	\$ 300,581	\$	20,039	\$ 300,581	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,868	43,026		2,868	43,026	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		29,118	437,039		29,118	437,039	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				253,428		253,428	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): Respiratory Therapy				73	1,100		73	1,100	13
14	TOTAL			\$	52,098	\$ 781,746	\$ 253,428	52,098	\$ 1,035,174	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	\$ 2,368,141	\$ 2,368,141	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 145,000)	2,089,353	2,089,353	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	56,263	56,263	6
7	Other Prepaid Expenses	23,194	23,194	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Prepaid Expenses	69,770	69,770	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,606,721	\$ 4,606,721	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	300,169	220,500	13
14	Buildings, at Historical Cost	4,040,000	4,059,662	14
15	Leasehold Improvements, at Historical Cost	533,113	585,644	15
16	Equipment, at Historical Cost	839,484	839,484	16
17	Accumulated Depreciation (book methods)	(1,836,624)	(1,901,049)	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)	\$ 3,876,142	\$ 3,804,241	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,482,863	\$ 8,410,962	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,303,347	\$ 1,303,347	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	52,426	52,426	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,357	8,357	31
32	Accrued Real Estate Taxes(Sch.IX-B)	99,240	99,240	32
33	Accrued Interest Payable	30,241	30,241	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	50,566	50,566	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,544,177	\$ 1,544,177	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	5,776,258	5,776,258	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)	\$ 5,776,258	\$ 5,776,258	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,320,435	\$ 7,320,435	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,162,428	\$ 1,090,527	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,482,863	\$ 8,410,962	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,215,214	1
2	Restatements (describe):		2
3	Rounding	1	3
4	Prior Period Adjustment-Accrued Management Fees	(32,000)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,183,215	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(20,787)	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)	\$ (20,787)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,162,428	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Timbercreek Rehabilitation & Health Care Center # 0047522 Report Period Beginning: 1/1/2011Ending: 12/31/2011**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	\$ 5,377,899	1
2	Discounts and Allowances for all Levels	(359,386)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,018,513	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,117,296	6
7	Oxygen	7,194	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,124,490	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	3,882	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	323,753	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	15,864	20
21	Other Medical Services	20,988	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 364,487	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	965	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 965	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	690	28
28a	Transportation Revenue	12,284	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 12,974	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,521,429	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	989,724	31
32	Health Care	3,024,225	32
33	General Administration	1,165,645	33
	B. Capital Expense		
34	Ownership	794,086	34
	C. Ancillary Expense		
35	Special Cost Centers	457,941	35
36	Provider Participation Fee	110,595	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,542,216	40
41	Income before Income Taxes (line 30 minus line 40)**	(20,787)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (20,787)	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.

		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	1,721	1,721	\$ 49,676	\$ 28.86	1
2	Assistant Director of Nursing	3,158	3,158	77,655	24.59	2
3	Registered Nurses	4,249	4,388	111,907	25.50	3
4	Licensed Practical Nurses	26,081	27,031	557,111	20.61	4
5	CNAs & Orderlies	80,825	83,804	966,367	11.53	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,049	2,167	33,949	15.67	9
10	Activity Assistants	2,396	2,549	26,981	10.58	10
11	Social Service Workers	3,147	3,241	41,360	12.76	11
12	Dietician					12
13	Food Service Supervisor	3,348	3,348	46,696	13.95	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,253	16,610	152,675	9.19	15
16	Dishwashers					16
17	Maintenance Workers	4,215	4,305	57,234	13.29	17
18	Housekeepers	19,191	20,018	176,388	8.81	18
19	Laundry	3,133	3,275	30,420	9.29	19
20	Administrator	2,080	2,080	80,000	38.46	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,268	3,428	46,595	13.59	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	1,060	1,060	13,728	12.95	31
32	Other Health Care(specify)					32
33	Other(specify) See Sch 20A	7,345	7,744	131,713	17.01	33
34	TOTAL (lines 1 - 33)	183,519	189,927	\$ 2,600,455 *	\$ 13.69	34

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

** See instructions.

		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	9,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,961	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 16,961		49

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	15	\$ 509	L10, C3	50
51	Licensed Practical Nurses	2010 Credit	(243)	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	15	\$ 266		53

Timbercreek Rehabilitation & 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	4,300	4,335	91,779	21.17
Transportation	3,045	3,409	39,934	11.71
TOTAL	7,345	7,744	131,713	

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Brent Morgan	Administrator	0	\$ 80,000	Workers' Compensation Insurance	\$	60,855	IDPH License Fee	\$ 1,990
				Unemployment Compensation Insurance		57,904	Advertising: Employee Recruitment	
				FICA Taxes		191,528	Health Care Worker Background Check	
				Employee Health Insurance		108,689	(Indicate # of checks performed)	
				Employee Meals			Patient Background Checks	193 1,934
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Licenses & Permits	477
				Employee Relations		1,310	Miscellaneous Dues & Subscriptions	1,265
				Employee Retirement		545		
				Life Insurance		140	Home Office Allocation	670
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)							Less: Public Relations Expense	(1,130)
B. Administrative - Other							Non-allowable advertising	()
Description			Amount				Yellow page advertising	()
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 552,000					
TOTAL (agree to Schedule V, line 17, col. 3)								
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
E-Health Data Solutions	Computer Services		\$ 5,015			\$	Out-of-State Travel	\$
CenturyLink	Computer Services		910					
Tazewell County Sheriff	Legal Services		103	N/A				
Heyl, Royster, Voelker & Allen	Legal Services		3,659				In-State Travel	
Tazewell County Circuit Clerk	Legal Services		415					
James Lally & Janssen Law	Legal Fees		25,000					
Tazewell Co. Sheriff's Office	Filing Fees		20					
Honkamp Krueger & Co.	Accounting Fees		1,200				Seminar Expense	
							Home Office Allocation	82
							Entertainment Expense	()
							(agree to Sch. V,	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)							TOTAL	\$ 82

* Attach copy of IMRF notifications

**See instructions.

Timbercreek Rehabilitation & Health Care Center
0047522

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)		36,322
Home Office Allocation		
Heyl, Royster, Voelker & Allen	Legal	10
Henry County Recorder	Legal	1
Ginoli & Company	Accountants	3,286
Miscellaneous Vendors	Computer Services	106
Advanced Answers on Demand	Computer Services	5,530
Access 2 Go	Computer Services	544
Kemper Technology	Computer Services	253
MediFax	Computer Services	86
VisionShare	Computer Services	389
Advanced System Design	Computer Services	509
Simple LTC	Computer Services	639
Optimizer Systems	Other Prof Fees	65
Clifton Gunderson	Other Prof Fees	22
Mike Miller	Other Prof Fees	31
OIC Group	Other Prof Fees	8
All Scripts	Other Prof Fees	17
Total (agree to Schedule V, line 19, column 8)		<u>47,818</u>

Timbercreek Rehabilitation & Health Care Center
0047522

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

Schedule 21B

XIX. SUPPORT SCHEDULE
Legal Fees

Facility			
	Invoice	Allocation	
Vendor/Payee	Total	%	Total
Tazewell County Sheriff's Office	20.50	100%	21
Tazewell County Circuit Clerk	131.00	100%	131
Tazewell County Circuit Clerk	5.00	100%	5
Tazewell County Sheriff's Office	20.50	100%	21
Heyl, Royster, Voelker, and Allen	697.57	100%	698
Heyl, Royster, Voelker, and Allen	646.42	100%	646
Tazewell County Circuit Clerk	5.00	100%	5
Tazewell County Sheriff's Office	20.50	100%	21
Tazewell County Circuit Clerk	50.00	100%	50
Tazewell County Circuit Clerk	219.00	100%	219
Tazewell County Sheriff's Office	20.50	100%	21
Tazewell County Sheriff's Office	20.50	100%	21
Heyl, Royster, Voelker, and Allen	452.50	100%	453
Heyl, Royster, Voelker, and Allen	928.66	100%	929
Tazewell County Circuit Clerk	5.00	100%	5
Heyl, Royster, Voelker, and Allen	70.00	100%	70
Heyl, Royster, Voelker, and Allen	194.04	100%	194
James Lally & Janssen Law Cente	25,000.00	100%	25,000
Heyl, Royster, Voelker, and Allen	87.50	100%	88
Heyl, Royster, Voelker, and Allen	582.43	100%	582
Home Office Allocation			
Heyl, Royster, Voelker, and Allen	375.00	2.68%	10
Henry County Recorder	41.00	2.68%	1
Total Legal Fees			29,188

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	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? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 31,514 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 110,595
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? N/A 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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 3,882
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 1,263
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? N/A
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli & Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (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? Yes
Attach invoices and a summary of services for all architect and appraisal fees