

		FOR BHF USE					

LL1

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: 0050617

Facility Name: Rochelle Gardens Care Center

Address: 1021 Caron Road Rochelle 61068
Number City Zip Code

County: Ogle

Telephone Number: (815) 562-4047 Fax # (815) 562-6689

HFS ID Number:

Date of Initial License for Current Owners:

Type of Ownership:

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

☐ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "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: Mike Kocher Telephone Number: (309) 689-5850
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 1/1/2012 to 12/31/2012 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
(Title) Chief Executive Officer

Paid
Preparer

(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 Rochelle Gardens Care Center# 0050617 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

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 bedsN/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>68</u>	Skilled (SNF)	<u>68</u>	<u>24,820</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>6</u>	Intermediate (ICF)	<u>6</u>	<u>2,190</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>74</u>	TOTALS	<u>74</u>	<u>27,010</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>19,556</u>		<u>192</u>	<u>19,748</u>	8
9	SNF/PED					9
10	ICF		<u>1,529</u>		<u>1,529</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>19,556</u>	<u>1,529</u>	<u>192</u>	<u>21,277</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 78.77%

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?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?

YES

☒

NO

☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☐

NO

☒

I. On what date did you start providing long term care at this location?

Date started 10/31/2006

J. Was the facility purchased or leased after January 1, 1978?

YES

☒Date 10/31/2006

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number

of beds certified

68

and days of care provided

192Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year?

YES

☒NO ☐Tax Year: 12/31/12Fiscal Year: 12/31/12

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

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

	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	127,919	11,596	979	140,494		140,494	3,874	144,368		1
2	Food Purchase		120,273		120,273		120,273	(661)	119,612		2
3	Housekeeping	69,089	18,002		87,091		87,091	30	87,121		3
4	Laundry	39,878	10,709	307	50,894		50,894	5	50,899		4
5	Heat and Other Utilities			57,959	57,959		57,959	306	58,265		5
6	Maintenance	35,946	13,259	26,823	76,028		76,028	2,397	78,425		6
7	Other (specify):* Home Off. Ben. All.							516	516		7
8	TOTAL General Services	272,832	173,839	86,068	532,739		532,739	6,467	539,206		8
	B. Health Care and Programs										
9	Medical Director			11,000	11,000		11,000		11,000		9
10	Nursing and Medical Records	856,139	57,218	4,563	917,920		917,920	(2,651)	915,269		10
10a	Therapy			13,195	13,195		13,195		13,195		10a
11	Activities	40,814	50	9	40,873		40,873	(12,756)	28,117		11
12	Social Services	44,160	4		44,164		44,164		44,164		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	941,113	57,272	28,767	1,027,152		1,027,152	(15,407)	1,011,745		16
	C. General Administration										
17	Administrative			219,400	219,400		219,400	(149,400)	70,000		17
18	Directors Fees										18
19	Professional Services			5,209	5,209		5,209	24,549	29,758		19
20	Dues, Fees, Subscriptions & Promotions			7,452	7,452		7,452	204	7,656		20
21	Clerical & General Office Expenses	32,240	4,668	9,403	46,311		46,311	45,242	91,553		21
22	Employee Benefits & Payroll Taxes			153,999	153,999		153,999	706	154,705		22
23	Inservice Training & Education			420	420		420	73	493		23
24	Travel and Seminar							7	7		24
25	Other Admin. Staff Transportation			8,897	8,897		8,897	7,416	16,313		25
26	Insurance-Prop.Liab.Malpractice			30,466	30,466		30,466	828	31,294		26
27	Other (specify):* Home Off. Ben. All.							10,343	10,343		27
28	TOTAL General Administration	32,240	4,668	435,246	472,154		472,154	(60,032)	412,122		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,246,185	235,779	550,081	2,032,045		2,032,045	(68,972)	1,963,073		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			110,437	110,437		110,437	(18,348)	92,089			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			7,030	7,030		7,030	37,020	44,050			32
33	Real Estate Taxes			21,976	21,976		21,976	548	22,524			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			12,857	12,857		12,857	671	13,528			35
36	Other (specify):*											36
37	TOTAL Ownership			152,300	152,300		152,300	19,891	172,191			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			245,938	245,938		245,938		245,938			42
43	Other (specify):* Non-allowable Costs		580	36,259	36,839		36,839	(36,839)				43
44	TOTAL Special Cost Centers		580	282,197	282,777		282,777	(36,839)	245,938			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,246,185	236,359	984,578	2,467,122		2,467,122	(85,920)	2,381,202			45

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(792)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,600)	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	(22,241)	30		9
10	Interest and Other Investment Income	(589)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(52)	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	(9,033)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(17,598)	43		24
25	Fund Raising, Advertising and Promotional	(1,398)	43		25
	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(16,188)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (76,491)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(9,429)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (9,429)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (85,920)		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

Rochelle Gardens Care Center

ID# 0050617

Report Period Beginning: 1/1/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Offset Miscellaneous Office Supplies Revenue	\$ (288)	21	1
2	Offset Transportation Revenue	(12,756)	11	2
3	Special Events	(158)	43	3
4	Disallowed Chamber of Commerce Dues	(250)	20	4
5	Offset Miscellaneous Nursing Supplies	(2,688)	10	5
6	Offset Rent Income	(48)	32	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
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(16,188)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rochelle Gardens Care Center

0050617

Report Period Beginning:

1/1/2012

Ending:

12/31/2012

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	3,874	0	0	0	0	0	0	0	0	0	3,874	1
2	Food Purchase	(792)	131	0	0	0	0	0	0	0	0	0	(661)	2
3	Housekeeping	0	30	0	0	0	0	0	0	0	0	0	30	3
4	Laundry	0	5	0	0	0	0	0	0	0	0	0	5	4
5	Heat and Other Utilities	0	306	0	0	0	0	0	0	0	0	0	306	5
6	Maintenance	0	2,149	0	248	0	0	0	0	0	0	0	2,397	6
7	Other (specify):*	0	516	0	0	0	0	0	0	0	0	0	516	7
8	TOTAL General Services	(792)	7,011	0	248	0	0	0	0	0	0	0	6,467	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(2,688)	37	0	0	0	0	0	0	0	0	0	(2,651)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(12,756)	0	0	0	0	0	0	0	0	0	0	(12,756)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(15,444)	37	0	0	0	0	0	0	0	0	0	(15,407)	16
	C. General Administration													
17	Administrative	0	(149,400)	0	0	0	0	0	0	0	0	0	(149,400)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	20,923	0	0	0	0	0	0	0	0	0	20,923	19
20	Fees, Subscriptions & Promotions	(250)	0	298	3,626	0	0	0	0	0	0	0	3,674	20
21	Clerical & General Office Expenses	(288)	0	43,844	156	0	0	0	0	0	0	0	43,712	21
22	Employee Benefits & Payroll Taxes	0	0	0	1,686	0	0	0	0	0	0	0	1,686	22
23	Inservice Training & Education	0	0	73	706	0	0	0	0	0	0	0	779	23
24	Travel and Seminar	0	0	7	0	0	0	0	0	0	0	0	7	24
25	Other Admin. Staff Transportation	0	0	5,024	2,392	0	0	0	0	0	0	0	7,416	25
26	Insurance-Prop.Liab.Malpractice	0	0	828	0	0	0	0	0	0	0	0	828	26
27	Other (specify):*	0	0	10,343	0	0	0	0	0	0	0	0	10,343	27
28	TOTAL General Administration	(538)	(128,477)	60,417	8,566	0	0	0	0	0	0	0	(60,032)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(16,774)	(121,429)	60,417	8,814	0	0	0	0	0	0	0	(68,972)	29

STATE OF ILLINOIS

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(22,241)	0	3,722	171	0	0	0	0	0	0	0	(18,348)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(637)	0	7,399	30,258	0	0	0	0	0	0	0	37,020	32
33	Real Estate Taxes	0	0	548	0	0	0	0	0	0	0	0	548	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	545	126	0	0	0	0	0	0	0	671	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(22,878)	0	12,214	30,555	0	0	0	0	0	0	0	19,891	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(36,839)	0	0	0	0	0	0	0	0	0	0	(36,839)	43
44	TOTAL Special Cost Centers	(36,839)	0	0	0	0	0	0	0	0	0	0	(36,839)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(76,491)	(121,429)	72,631	39,369	0	0	0	0	0	0	0	(85,920)	45

VII. RELATED PARTIES

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

[illegible]

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

☒	X	YES	☐	NO
-------------------------------------	----------	------------	--------------------------	-----------

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

1		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	<u>Dietary</u>	\$	<u>Petersen Health Care, Inc.</u>	100.00%	\$ 3,874	\$ 3,874	1
2	V	2	<u>Food</u>		<u>Petersen Health Care, Inc.</u>	100.00%	131	131	2
3	V	3	<u>Housekeeping</u>		<u>Petersen Health Care, Inc.</u>	100.00%	30	30	3
4	V	4	<u>Laundry</u>		<u>Petersen Health Care, Inc.</u>	100.00%	5	5	4
5	V	5	<u>Utilities</u>		<u>Petersen Health Care, Inc.</u>	100.00%	306	306	5
6	V	6	<u>Maintenance</u>		<u>Petersen Health Care, Inc.</u>	100.00%	2,149	2,149	6
7	V	7	<u>Mgmt. Allocation of Benefits</u>		<u>Petersen Health Care, Inc.</u>	100.00%	516	516	7
8	V	10	<u>Nursing and Medical Records</u>		<u>Petersen Health Care, Inc.</u>	100.00%	37	37	8
9	V	10A	<u>Therapy</u>		<u>Petersen Health Care, Inc.</u>	100.00%	0		9
10	V	15	<u>Mgmt. Allocation of Benefits</u>		<u>Petersen Health Care, Inc.</u>	100.00%	0		10
11	V	17	<u>Administrative</u>	219,400	<u>Petersen Health Care, Inc.</u>	100.00%	70,000	(149,400)	11
12	V	19	<u>Professional Services</u>		<u>Petersen Health Care, Inc.</u>	100.00%	20,923	20,923	12
13	V								13
14	Total			\$ 219,400			\$ 97,971	\$ * (121,429)	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%	\$ 298	\$ 298	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	43,844	43,844	16
17	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	73	73	17
18	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	7	7	18
19	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	5,024	5,024	19
20	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	828	828	20
21	V	27	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	10,343	10,343	21
22	V	30	Depreciation		Petersen Health Care, Inc.	100.00%	3,722	3,722	22
23	V	32	Interest		Petersen Health Care, Inc.	100.00%	7,399	7,399	23
24	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	548	548	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%	545	545	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			\$			\$ 72,631	\$ * 72,631	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 Network, LLC	100.00%	\$ 0	\$	15
16	V	2	Food		Petersen Health Network, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Network, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Network, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Network, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Network, LLC	100.00%	248	248	20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Network, LLC	100.00%	0		22
23	V	12	Social Services		Petersen Health Network, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Health Network, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Health Network, LLC	100.00%	0		25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Network, LLC	100.00%	3,626	3,626	26
27	V	21	Clerical and General Office		Petersen Health Network, LLC	100.00%	156	156	27
28	V	22	Employee Benefits & Payroll		Petersen Health Network, LLC	100.00%	1,686	1,686	28
29	V	23	Inservice Training & Education		Petersen Health Network, LLC	100.00%	706	706	29
30	V	24	Travel and Seminar		Petersen Health Network, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Network, LLC	100.00%	2,392	2,392	31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Network, LLC	100.00%	0		32
33	V	27	Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		33
34	V	30	Depreciation		Petersen Health Network, LLC	100.00%	171	171	34
35	V	32	Interest		Petersen Health Network, LLC	100.00%	30,258	30,258	35
36	V	33	Real Estate Taxes		Petersen Health Network, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Network, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Network, LLC	100.00%	126	126	38
39	Total			\$			\$ 39,369	\$ * 39,369	39

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

Facility Name & ID Number Rochelle Gardens Care Center # 0050617 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syste	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	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care	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 C	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

Rochelle Gardens Care Center

0050617

Report Period Beginning:

1/1/2012

Ending:

12/31/2012

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

Rochelle Gardens Care Center

0050617

Report Period Beginning:

1/1/2012

Ending:

12/31/2012

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

Facility Name & ID Number Rochelle Gardens Care Center # 0050617 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Rochelle Gardens Care Center# 0050617

Report Period Beginning:

1/1/2012Ending: 2/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

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

Name of Related Organization

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,569,393	74	\$ 285,707	\$ 284,214	21,277	\$ 3,874	1
2	2	Food	Resident Days	1,569,393	74	9,632	0	21,277	131	2
3	3	Housekeeping	Resident Days	1,569,393	74	2,201	0	21,277	30	3
4	4	Laundry	Resident Days	1,569,393	74	397	0	21,277	5	4
5	5	Utilities	Resident Days	1,569,393	74	22,546	0	21,277	306	5
6	6	Maintenance	Resident Days	1,569,393	74	158,485	73,431	21,277	2,149	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	38,057	0	21,277	516	7
8	10	Nursing and Medical Records	Resident Days	1,569,393	74	2,750	0	21,277	37	8
9	10A	Therapy	Resident Days	1,569,393	74	0	0	21,277	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	0	0	21,277	0	10
11	17	Administrative	Resident Days	1,569,393	74	4,353,655	4,353,655	21,277	70,000	11
12	19	Professional Services	Resident Days	1,569,393	74	1,543,275	0	21,277	20,923	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,569,393	74	21,988	0	21,277	298	13
14	21	Clerical and General Office	Resident Days	1,569,393	74	3,233,970	2,816,787	21,277	43,844	14
15	23	Inservice Training & Education	Resident Days	1,569,393	74	5,397	0	21,277	73	15
16	24	Travel and Seminar	Resident Days	1,569,393	74	535	0	21,277	7	16
17	25	Other Admin. Staff Transport.	Resident Days	1,569,393	74	370,568	0	21,277	5,024	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,569,393	74	61,077	0	21,277	828	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	762,912	0	21,277	10,343	19
20	30	Depreciation	Resident Days	1,569,393	74	274,514	0	21,277	3,722	20
21	32	Interest	Resident Days	1,569,393	74	545,764	0	21,277	7,399	21
22	33	Real Estate Taxes	Resident Days	1,569,393	74	40,424	0	21,277	548	22
23	34	Rent-Facility and Grounds	Resident Days	1,569,393	74	0	0	21,277	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,569,393	74	40,223	0	21,277	545	24
25	TOTALS					\$ 11,774,077	\$ 7,528,087		\$ 170,602	25

Facility Name & ID Number Rochelle Gardens Care Center# 0050617

Report Period Beginning:

1/1/2012Ending: 2/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number (_____)

Fax Number (_____)

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	207,636	12	\$	\$	21,277	\$	1
2	2	Food	Resident Days	207,636	12			21,277		2
3	3	Housekeeping	Resident Days	207,636	12			21,277		3
4	4	Laundry	Resident Days	207,636	12			21,277		4
5	5	Utilities	Resident Days	207,636	12			21,277		5
6	6	Maintenance	Resident Days	207,636	12	2,422		21,277	248	6
7	7	Mgmt. Allocation of Benefits	Resident Days	207,636	12			21,277		7
8	10	Nursing and Medical Records	Resident Days	207,636	12			21,277		8
9	10A	Therapy	Resident Days	207,636	12			21,277		9
10	15	Mgmt. Allocation of Benefits	Resident Days	207,636	12			21,277		10
11	17	Administrative	Resident Days	207,636	12			21,277		11
12	19	Professional Services	Resident Days	207,636	12	35,385		21,277	3,626	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	207,636	12	1,525		21,277	156	13
14	21	Clerical and General Office	Resident Days	207,636	12	16,458		21,277	1,686	14
15	22	Employee Benefits & Payroll	Resident Days	207,636	12	6,884		21,277	706	15
16	24	Travel and Seminar	Resident Days	207,636	12			21,277		16
17	25	Other Admin. Staff Transport.	Resident Days	207,636	12	23,340		21,277	2,392	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	207,636	12			21,277		18
19	27	Mgmt. Allocation of Benefits	Resident Days	207,636	12			21,277		19
20	30	Depreciation	Resident Days	207,636	12	1,668		21,277	171	20
21	32	Interest	Resident Days	207,636	12	295,279		21,277	30,258	21
22	33	Real Estate Taxes	Resident Days	207,636	12			21,277		22
23	34	Rent-Facility and Grounds	Resident Days	207,636	12			21,277		23
24	35	Rent-Equipment & Vehicles	Resident Days	207,636	12	1,227		21,277	126	24
25	TOTALS					\$ 384,188	\$		\$ 39,369	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	The Private Bank		X	Mortgage	Varies	11/1/09	100,304	\$ 94,922	12/31/14	Varies	\$ 7,030	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 100,304	\$ 94,922			\$ 7,030	9	
	B. Non-Facility Related*												
10								Rent Income Offset			(48)	10	
11								Interest Income Offset			(589)	11	
12								Home Office Allocation-PHC			7,399	12	
13								Home Office Allocation-PHN			30,258	13	
14	TOTAL Non-Facility Related						\$	\$			\$ 37,020	14	
15	TOTALS (line 9+line14)						\$ 100,304	\$ 94,922			\$ 44,050	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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 report.			\$	23,760	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.)		2011	\$	22,528	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(1,232)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	23,208	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.				548	
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.			\$	22,524	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	35,073	8	
		2008	52,826	9	
		2009	30,009	10	
		2010	23,052	11	
		2011	22,528	12	
Accrual based on prior year tax bill.					

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	\$		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.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME
Rochelle Gardens Care Center

COUNTY
Ogle

FACILITY IDPH LICENSE NUMBER
0050617

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 2011 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 2011.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	25-19-100-002	Long-Term Care Facility	\$ 22,527.90	\$ 22,527.90
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 22,527.90	\$ 22,527.90

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 18,863

B. General Construction Type: Exterior Brick Frame Concrete Block

Number of Stories 1

C. Does the Operating Entity?

X(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?

X(a) Own the Equipment

(b) Rent equipment from a Related Organization.

X(c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

YES

X NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	105,000	2006	\$ 60,000	1
2					2
3	TOTALS	105,000		\$ 60,000	3

Facility Name & ID Number Rochelle Gardens Care Center

0050617

Report Period Beginning:

1/1/2012

Ending:

12/31/2012

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	74		2006		\$ 1,532,000	\$	30	\$ 51,067	\$ 51,067	\$ 331,935	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Fire System			2006	2,215		15	148	148	962	9
10	Exterior Sign			2007	4,130		15	275	275	1,513	10
11	Draperies			2007	2,537		10	254	254	1,397	11
12	Painting of Dining Room, Entry Halls, Office Walls, Ceilings			2007	1,225		15	82	82	451	12
13	Landscaping			2007	518		15	35	35	192	13
14	Painting of Resident Rooms, Bathrooms, Hallways, and Doors			2007	5,700		15	380	380	2,090	14
15	Painting of C-Wing			2007	2,930		15	195	195	1,073	15
16	Carpet for Resident Rooms			2007	21,701		15	1,447	1,447	7,958	16
17	Installation of Tile in Main Hall			2007	6,876		15	458	458	2,519	17
18	Wallpaper for Central Area of Nursing Home			2007	1,985		15	132	132	727	18
19	Landscaping			2007	3,852		15	257	257	1,413	19
20	Sprinkler Installation			2009	10,994		15	732	732	2,562	20
21	Smoke Detectors Replacement			2010	5,325		10	532	532	1,330	21
22	Sprinkler System Repair			2010	9,787		10	978	978	2,445	22
23	Generator Repair			2011	3,177		7	454	454	681	23
24	Water Main Repair			2012	25,002		15	833	833	833	24
25	Blacktop Replacement			2012	27,913		15	930	930	930	25
26											26
27											27
28											28
29											29
30	Land Improvements Booked					655			(655)		30
31	Building Booked					61,280			(61,280)		31
32	Building Improvement Booked					6,595			(6,595)		32
33											33
34	2012-Home Office Allocation-Land Improvements				929			59	59		34
35	2012-Home Office Allocation-Building Improvements				9,951			239	239		35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,678,747	\$ 68,530		\$ 59,487	\$ (9,043)	\$ 361,011	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	\$ 285,402	\$ 41,134	\$ 28,540	\$ (12,594)	5-10 yrs.	\$ 182,858	71
72	Current Year Purchases	9,331	772	467	(305)		467	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			3,595	3,595			74
75	TOTALS	\$ 294,733	\$ 41,906	\$ 32,602	\$ (9,304)		\$ 183,325	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)	\$ 2,033,480	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 110,436	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 92,089	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (18,347)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 544,336	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

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: \$11,304
- 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	2012 Ford E250	\$411.03	\$2,224	17
18					18
19					19
20					20
21	TOTAL		\$411.03	\$2,224	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.	/2013	\$
13.	/2014	\$
14.	/2015	\$

* 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.

Rochelle Gardens Care Center
0048579
Period Beginning 1/1/2012
Period End 12/31/2012

Schedule 14A

XII. Rental Costs
B. Equipment
16. Description of rental amount for movable equipment

Medical Equipment	\$ 5,582
Dishwasher	732
Laundry Equipment	-
Maintenance Equipment	102
Copier	4,217
Home Office Allocation	671
	<u>11,304</u>

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

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

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

In the box below record the amount of income your facility received training CNAs from other facilities.

		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)	\$			

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	\$	256	\$ 3,844	\$	256	\$ 3,844	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		19	286		19	286	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		604	9,065		604	9,065	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							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			\$	879	\$ 13,195	\$	879	\$ 13,195	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 st (384,020)				
		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 800	\$ 800	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 9,500)	1,043,517	1,043,517	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	26,371	26,371	6
7	Other Prepaid Expenses	5,883	5,883	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Security Deposit and PPD Lease	5,297	5,297	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,081,868	\$ 1,081,868	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	88,431	60,000	13
14	Buildings, at Historical Cost	1,532,000	1,541,951	14
15	Leasehold Improvements, at Historical Cost	104,899	136,796	15
16	Equipment, at Historical Cost	297,270	294,733	16
17	Accumulated Depreciation (book methods)	(654,084)	(544,336)	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): A/P Prior Owner	25,058	25,058	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,393,574	\$ 1,514,202	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,475,442	\$ 2,596,070	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,739,111	\$ 2,739,111	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	61,208	61,208	30
31	Accrued Taxes Payable (excluding real estate taxes)	19,880	19,880	31
32	Accrued Real Estate Taxes(Sch.IX-B)	23,208	23,208	32
33	Accrued Interest Payable	590	590	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	41,171	41,171	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,885,168	\$ 2,885,168	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	94,922	94,922	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)	\$ 94,922	\$ 94,922	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,980,090	\$ 2,980,090	46
47	TOTAL EQUITY(page 18, line 24)	\$ (504,648)	\$ (384,020)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,475,442	\$ 2,596,070	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (558,576)	1
2	Restatements (describe):		2
3	Rounding	(2)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (558,578)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	53,930	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)	\$ 53,930	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)	\$ (504,648)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Rochelle Gardens Care Center# 0050617Report Period Beginning: 1/1/2012Ending: 12/31/2012

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	1		2
I. Revenue	Amount		
A. Inpatient Care			
1 Gross Revenue -- All Levels of Care	\$ 2,496,905	1	
2 Discounts and Allowances for all Levels	(18,559)	2	
3 SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,478,346	3	
B. Ancillary Revenue			
4 Day Care		4	
5 Other Care for Outpatients		5	
6 Therapy	22,628	6	
7 Oxygen	75	7	
8 SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 22,703	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	792	14	
15 Telephone, Television and Radio		15	
16 Rental of Facility Space	48	16	
17 Sale of Drugs	1,387	17	
18 Sale of Supplies to Non-Patients		18	
19 Laboratory		19	
20 Radiology and X-Ray	647	20	
21 Other Medical Services	808	21	
22 Laundry		22	
23 SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 3,682	23	
D. Non-Operating Revenue			
24 Contributions		24	
25 Interest and Other Investment Income***	589	25	
26 SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 589	26	
E. Other Revenue (specify):****			
27 Settlement Income (Insurance, Legal, Etc.)		27	
28 Transportation Revenue	12,756	28	
28a Miscellaneous Revenue	2,976	28a	
29 SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 15,732	29	
30 TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,521,052	30	

	1		2
II. Expenses	Amount		
A. Operating Expenses			
31 General Services	532,739	31	
32 Health Care	1,027,152	32	
33 General Administration	472,154	33	
B. Capital Expense			
34 Ownership	152,300	34	
C. Ancillary Expense			
35 Special Cost Centers	36,839	35	
36 Provider Participation Fee	245,938	36	
D. Other Expenses (specify):			
37		37	
38		38	
39		39	
40 TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,467,122	40	
41 Income before Income Taxes (line 30 minus line 40)**	53,930	41	
42 Income Taxes		42	
43 NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 53,930	43	

	1		2
III. Net Inpatient Revenue detailed by Payer Source	Amount		
44 Medicaid - Net Inpatient Revenue	\$ 2,256,065	44	
45 Private Pay - Net Inpatient Revenue	183,240	45	
46 Medicare - Net Inpatient Revenue	40,220	46	
47 Other-(specify) <u>Charity Therapy Allowance</u>	(1,179)	47	
48 Other-(specify)		48	
49 TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,478,346	49	

* 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.

*** 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	\$ 62,868	\$ 30.23	1
2	Assistant Director of Nursing	2,080	2,080	59,443	28.58	2
3	Registered Nurses	8,189	8,204	207,943	25.35	3
4	Licensed Practical Nurses	6,364	6,556	151,567	23.12	4
5	CNAs & Orderlies	30,006	30,211	374,318	12.39	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,657	1,708	24,905	14.58	9
10	Activity Assistants	273	273	3,279	12.01	10
11	Social Service Workers	2,748	2,801	44,160	15.77	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	25,375	12.20	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,249	11,504	102,544	8.91	15
16	Dishwashers					16
17	Maintenance Workers	2,069	2,228	35,946	16.13	17
18	Housekeepers	6,865	7,470	69,089	9.25	18
19	Laundry	4,458	4,619	39,878	8.63	19
20	Administrator	2,080	2,080	70,000	33.65	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,080	2,080	32,240	15.50	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) <u>Transportation</u>	1,041	1,041	12,630	12.13	33
34	TOTAL (lines 1 \	85,319	87,015	\$ 1,316,185 *	\$ 15.13	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	19	\$ 979	L1, C3	35
36	Medical Director	Monthly	11,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,054	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)	19	\$ 16,033		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	16	\$ 509	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	16	\$ 509		53

Template

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	-	-		#DIV/0!
Restorative Aide				#DIV/0!
Certified Medical Technician				#DIV/0!
Alzheimer's Coordinator				#DIV/0!
Restorative Nurse				#DIV/0!
Transportation	-	-	-	#DIV/0!
Marketing				#DIV/0!
TOTAL				

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description		Amount	Description	Amount	
David Lenzo	Administrator	0	\$ 70,000	Workers' Compensation Insurance		\$ 28,813	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance		32,489	Advertising: Employee Recruitment	460	
				FICA Taxes		94,069	Health Care Worker Background Check		
				Employee Health Insurance		(2,127)	(Indicate # of checks performed)		
				Employee Meals			Patient Background Checks	206 2,069	
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Licenses & Permits	693	
				Employee Relations		755	Miscellaneous Dues & Subscriptions	250	
				Home Office Allocation		706	Home Office Allocation	454	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)									

*** Attach copy of IMRF notifications**

****See instructions.**

Template

Period Beginning 1/1/2012
Period End 12/31/2012

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		5,209

Home Office Allocation

Sorling Northrup	Legal	66
Ginoli & Company	Accountants	2,330
Miscellaneous	Computer Services	153
Nebo Systems	Computer Services	2
Advanced Answers on Demand	Computer Services	3233
Access 2 Go	Computer Services	136
Stratus Networks	Computer Services	134
Kemper Technology	Computer Services	221
CCH	Computer Services	12
Medifax	Computer Services	26
Vision Share/Ability Network	Computer Services	246
Barracuda	Computer Services	9
CIAN	Computer Services	67
Comcast	Computer Services	21
Postini	Computer Services	209
Optimizer Systems	Other Prof Fees	33
Marotta Gund Budd & Dzera	Other Prof Fees	14971
David Budde	Other Prof Fees	12
Courtney Bourban	Other Prof Fees	184
All Scripts	Other Prof Fees	564
Heritage Enterprises	Other Prof Fees	13
Miscellaneous Vendors	Other Prof Fees	4
Duane Morris	Legal	186
Peoria County Recorder	Legal	4
E-Health Data Solutions	Computer Services	50

Ability Network	Computer Services	424
Market Feasibility Advisors	Other Prof Fees	1239
Total (agree to Schedule V, line 19, column 8)		<u>29,758</u>

Period Beginning1/1/2011Period End12/31/2011

Schedule 21B

XIX. SUPPORT SCHEDULE
Legal Fees

Facility	Invoice Total	Allocation %	Total
Vendor/Payee		100%	-
Home Office Allocation			
Heyl, Royster, Voelker, and Allen			-
GoffWilson			-
Jackson Lewis			-
Peter Gartelos			-
Miscellaneous Vendors			-
Total Legal Fees			-

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													
4	N/A												
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?
If YES, give association name and amount.

No
- (3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

No
N/A
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
10 yrs.
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 8,816 Line 10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
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)?
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

YES NO X
N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.
This amount is to be recorded on line 42 of Schedule V.

\$ 245,938
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No

- (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?
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.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.
Has any meal income been offset against related costs?

\$ 0
Yes Indicate the amount. \$ 792
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

Yes
12,756

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?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
\$

(17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:

Yes
Ginoli & Company

(18)

Have all costs which do not relate to the provision of long term care been adjusted out 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?
Attach invoices and a summary of services for all architect and appraisal fees.

No