

		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: 0046243

Facility Name: Royal Oaks Care Center

Address: 605 East Church Street, Box 600 Kewanee 61443
Number City Zip Code

County: Henry

Telephone Number: (309) 852-3389 Fax # (309) 853-1838

HFS ID Number:

Date of Initial License for Current Owners: 03/01/2003

Type of Ownership:

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

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

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: 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 Royal Oaks Care Center# 0046243 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>200</u>	Skilled (SNF)	<u>200</u>	<u>73,000</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>200</u>	TOTALS	<u>200</u>	<u>73,000</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>44,725</u>	<u>3,660</u>	<u>1,219</u>	<u>49,604</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>44,725</u>	<u>3,660</u>	<u>1,219</u>	<u>49,604</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 67.95%

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 3/1/2003

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

YES

☒Date 3/1/2003

NO

☐

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

YES

☒

NO

☐

If YES, enter number

of beds certified

200

and days of care provided

1,081Medicare Intermediary National Government Services

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.

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	231,493	38,736		270,229		270,229	9,030	279,259			1
2	Food Purchase		302,985		302,985		302,985	(6,311)	296,674			2
3	Housekeeping	154,828	46,922		201,750		201,750	70	201,820			3
4	Laundry	91,156	17,957		109,113		109,113	13	109,126			4
5	Heat and Other Utilities			156,269	156,269		156,269	713	156,982			5
6	Maintenance	61,307	17,636	36,179	115,122		115,122	6,064	121,186			6
7	Other (specify):* Home Off. Ben. All.							1,203	1,203			7
8	TOTAL General Services	538,784	424,236	192,448	1,155,468		1,155,468	10,782	1,166,250			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	1,993,844	116,942	178,746	2,289,532		2,289,532	87	2,289,619			10
10a	Therapy	9,851	22	177,658	187,531		187,531		187,531			10a
11	Activities	72,737	61	330	73,128		73,128	(9,635)	63,493			11
12	Social Services	103,544			103,544		103,544		103,544			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Off. Ben. All.											15
16	TOTAL Health Care and Programs	2,179,976	117,025	368,734	2,665,735		2,665,735	(9,548)	2,656,187			16
	C. General Administration											
17	Administrative			399,200	399,200		399,200	(335,967)	63,233			17
18	Directors Fees											18
19	Professional Services			6,235	6,235		6,235	56,876	63,111			19
20	Dues, Fees, Subscriptions & Promotions			5,962	5,962		5,962	189	6,151			20
21	Clerical & General Office Expenses	88,062	9,743	11,790	109,595		109,595	107,934	217,529			21
22	Employee Benefits & Payroll Taxes			375,482	375,482		375,482	4,196	379,678			22
23	Inservice Training & Education							262	262			23
24	Travel and Seminar							17	17			24
25	Other Admin. Staff Transportation			22,550	22,550		22,550	12,468	35,018			25
26	Insurance-Prop.Liab.Malpractice			65,211	65,211		65,211	1,930	67,141			26
27	Other (specify):* Home Off. Ben. All.							24,114	24,114			27
28	TOTAL General Administration	88,062	9,743	886,430	984,235		984,235	(127,981)	856,254			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,806,822	551,004	1,447,612	4,805,438		4,805,438	(126,747)	4,678,691			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			76,509	76,509		76,509	34,993	111,502			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			133,360	133,360		133,360	52,235	185,595			32
33	Real Estate Taxes			67,985	67,985		67,985	1,278	69,263			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			33,211	33,211		33,211	1,424	34,635			35
36	Other (specify):*											36
37	TOTAL Ownership			311,065	311,065		311,065	89,930	400,995			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		42,471		42,471		42,471		42,471			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			602,921	602,921		602,921		602,921			42
43	Other (specify):* Non-allowable Costs	24,330	1,348	163,798	189,476		189,476	(189,476)				43
44	TOTAL Special Cost Centers	24,330	43,819	766,719	834,868		834,868	(189,476)	645,392			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	2,831,152	594,823	2,525,396	5,951,371		5,951,371	(226,293)	5,725,078			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	(6,615)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,357)	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	(1,754)	30		9
10	Interest and Other Investment Income	(1,736)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(412)	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	(49,538)	43		18
19	Entertainment				19
20	Contributions	(4,565)	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	(106,611)	43		24
25	Fund Raising, Advertising and Promotional	(27,238)	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 See Page 5A	(10,746)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (210,572)		\$	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)	(15,721)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (15,721)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (226,293)		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

Royal Oaks Care Center

Report Period Beginning: 1/1/2012
Ending: 12/31/2012

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ 1,420	43	1
2	X-Rays-Part A	(831)	43	2
3	Offset Transportation Revenue	(9,635)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(806)	21	4
5	Offset Chamber of Commerce Dues	(550)	20	5
6	Resident Flowers	(344)	43	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	(10,746)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Royal Oaks Care Center

0046243

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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	9,030	0	0	0	0	0	0	0	0	0	9,030	1
2	Food Purchase	(6,615)	304	0	0	0	0	0	0	0	0	0	(6,311)	2
3	Housekeeping	0	70	0	0	0	0	0	0	0	0	0	70	3
4	Laundry	0	13	0	0	0	0	0	0	0	0	0	13	4
5	Heat and Other Utilities	0	713	0	0	0	0	0	0	0	0	0	713	5
6	Maintenance	0	5,009	0	1,055	0	0	0	0	0	0	0	6,064	6
7	Other (specify):*	0	1,203	0	0	0	0	0	0	0	0	0	1,203	7
8	TOTAL General Services	(6,615)	16,342	0	1,055	0	0	0	0	0	0	0	10,782	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	87	0	0	0	0	0	0	0	0	0	87	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(9,635)	0	0	0	0	0	0	0	0	0	0	(9,635)	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	(9,635)	87	0	0	0	0	0	0	0	0	0	(9,548)	16
	C. General Administration													
17	Administrative	0	(335,967)	0	0	0	0	0	0	0	0	0	(335,967)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	48,778	0	8,098	0	0	0	0	0	0	0	56,876	19
20	Fees, Subscriptions & Promotions	(550)	0	695	44	0	0	0	0	0	0	0	189	20
21	Clerical & General Office Expenses	(806)	0	102,216	6,524	0	0	0	0	0	0	0	107,934	21
22	Employee Benefits & Payroll Taxes	0	0	0	4,196	0	0	0	0	0	0	0	4,196	22
23	Inservice Training & Education	0	0	171	91	0	0	0	0	0	0	0	262	23
24	Travel and Seminar	0	0	17	0	0	0	0	0	0	0	0	17	24
25	Other Admin. Staff Transportation	0	0	11,713	755	0	0	0	0	0	0	0	12,468	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,930	0	0	0	0	0	0	0	0	1,930	26
27	Other (specify):*	0	0	24,114	0	0	0	0	0	0	0	0	24,114	27
28	TOTAL General Administration	(1,356)	(287,189)	140,856	19,708	0	0	0	0	0	0	0	(127,981)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(17,606)	(270,760)	140,856	20,763	0	0	0	0	0	0	0	(126,747)	29

STATE OF ILLINOIS

Facility Name & ID Number Royal Oaks Care Center

0046243

Report Period Beginning:

1/1/2012

Ending:

Summary B
12/31/2012

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	(1,754)	0	8,677	28,070	0	0	0	0	0	0	0	34,993	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,736)	0	17,250	36,721	0	0	0	0	0	0	0	52,235	32
33	Real Estate Taxes	0	0	1,278	0	0	0	0	0	0	0	0	1,278	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	1,271	153	0	0	0	0	0	0	0	1,424	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(3,490)	0	28,476	64,944	0	0	0	0	0	0	0	89,930	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):*	(189,476)	0	0	0	0	0	0	0	0	0	0	(189,476)	43
44	TOTAL Special Cost Centers	(189,476)	0	0	0	0	0	0	0	0	0	0	(189,476)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(210,572)	(270,760)	169,332	85,707	0	0	0	0	0	0	0	(226,293)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 9,030	\$ 9,030	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	304	304	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	70	70	3
4	V	4	Laundry		Petersen Health Care, Inc.	100.00%	13	13	4
5	V	5	Utilities		Petersen Health Care, Inc.	100.00%	713	713	5
6	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	5,009	5,009	6
7	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	1,203	1,203	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	87	87	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	399,200	Petersen Health Care, Inc.	100.00%	63,233	(335,967)	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	48,778	48,778	12
13	V								13
14	Total			\$ 399,200			\$ 128,440	\$ * (270,760)	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%	\$ 695	\$ 695	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	102,216	102,216	16
17	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	171	171	17
18	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	17	17	18
19	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	11,713	11,713	19
20	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	1,930	1,930	20
21	V	27	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	24,114	24,114	21
22	V	30	Depreciation		Petersen Health Care, Inc.	100.00%	8,677	8,677	22
23	V	32	Interest		Petersen Health Care, Inc.	100.00%	17,250	17,250	23
24	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	1,278	1,278	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%	1,271	1,271	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			\$			\$ 169,332	\$ * 169,332	39

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

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 Care II, Inc.	100.00%	\$ 0	\$ 15
16	V	2 Food		Petersen Health Care II, Inc.	100.00%	0	16
17	V	3 Housekeeping		Petersen Health Care II, Inc.	100.00%	0	17
18	V	4 Laundry		Petersen Health Care II, Inc.	100.00%	0	18
19	V	5 Utilities		Petersen Health Care II, Inc.	100.00%	0	19
20	V	6 Maintenance		Petersen Health Care II, Inc.	100.00%	1,055	1,055 20
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	100.00%	0	21
22	V	10 Nursing and Medical Records		Petersen Health Care II, Inc.	100.00%	0	22
23	V	12 Social Services		Petersen Health Care II, Inc.	100.00%	0	23
24	V	17 Administrative		Petersen Health Care II, Inc.	100.00%	0	24
25	V	19 Professional Services		Petersen Health Care II, Inc.	100.00%	8,098	8,098 25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care II, Inc.	100.00%	44	44 26
27	V	21 Clerical and General Office		Petersen Health Care II, Inc.	100.00%	6,524	6,524 27
28	V	22 Employee Benefits & Payroll		Petersen Health Care II, Inc.	100.00%	4,196	4,196 28
29	V	23 Inservice Training & Education		Petersen Health Care II, Inc.	100.00%	91	91 29
30	V	24 Travel and Seminar		Petersen Health Care II, Inc.	100.00%	0	30
31	V	25 Other Admin. Staff Transport.		Petersen Health Care II, Inc.	100.00%	755	755 31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care II, Inc.	100.00%	0	32
33	V	27 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	100.00%	0	33
34	V	30 Depreciation		Petersen Health Care II, Inc.	100.00%	28,070	28,070 34
35	V	32 Interest		Petersen Health Care II, Inc.	100.00%	36,721	36,721 35
36	V	33 Real Estate Taxes		Petersen Health Care II, Inc.	100.00%	0	36
37	V	34 Rent-Facility and Grounds		Petersen Health Care II, Inc.	100.00%	0	37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care II, Inc.	100.00%	153	153 38
39	Total		\$			\$ 85,707	\$ * 85,707 39

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

Facility Name & ID Number

Royal Oaks Care Center

0046243

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

Royal Oaks Care Center

0046243

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

Royal Oaks Care Center

0046243

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

Facility Name & ID Number

Royal Oaks Care Center

0046243

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			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 Royal Oaks Care Center # 0046243 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 Royal Oaks Care Center# 0046243

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	49,604	\$ 9,030	1
2	2	Food	Resident Days	1,569,393	74	9,632	0	49,604	304	2
3	3	Housekeeping	Resident Days	1,569,393	74	2,201	0	49,604	70	3
4	4	Laundry	Resident Days	1,569,393	74	397	0	49,604	13	4
5	5	Utilities	Resident Days	1,569,393	74	22,546	0	49,604	713	5
6	6	Maintenance	Resident Days	1,569,393	74	158,485	73,431	49,604	5,009	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	38,057	0	49,604	1,203	7
8	10	Nursing and Medical Records	Resident Days	1,569,393	74	2,750	0	49,604	87	8
9	10A	Therapy	Resident Days	1,569,393	74	0	0	49,604	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	0	0	49,604	0	10
11	17	Administrative	Resident Days	1,569,393	74	4,353,655	4,353,655	49,604	63,233	11
12	19	Professional Services	Resident Days	1,569,393	74	1,543,275	0	49,604	48,778	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,569,393	74	21,988	0	49,604	695	13
14	21	Clerical and General Office	Resident Days	1,569,393	74	3,233,970	2,816,787	49,604	102,216	14
15	23	Inservice Training & Education	Resident Days	1,569,393	74	5,397	0	49,604	171	15
16	24	Travel and Seminar	Resident Days	1,569,393	74	535	0	49,604	17	16
17	25	Other Admin. Staff Transport.	Resident Days	1,569,393	74	370,568	0	49,604	11,713	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,569,393	74	61,077	0	49,604	1,930	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	762,912	0	49,604	24,114	19
20	30	Depreciation	Resident Days	1,569,393	74	274,514	0	49,604	8,677	20
21	32	Interest	Resident Days	1,569,393	74	545,764	0	49,604	17,250	21
22	33	Real Estate Taxes	Resident Days	1,569,393	74	40,424	0	49,604	1,278	22
23	34	Rent-Facility and Grounds	Resident Days	1,569,393	74	0	0	49,604	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,569,393	74	40,223	0	49,604	1,271	24
25	TOTALS					\$ 11,774,077	\$ 7,528,087		\$ 297,772	25

Facility Name & ID Number Royal Oaks Care Center# 0046243

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 II, 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	336,407	13	\$	\$	49,604	\$	1
2	2	Food	Resident Days	336,407	13			49,604		2
3	3	Housekeeping	Resident Days	336,407	13			49,604		3
4	4	Laundry	Resident Days	336,407	13			49,604		4
5	5	Utilities	Resident Days	336,407	13			49,604		5
6	6	Maintenance	Resident Days	336,407	13	7,156		49,604	1,055	6
7	7	Mgmt. Allocation of Benefits	Resident Days	336,407	13			49,604		7
8	10	Nursing and Medical Records	Resident Days	336,407	13			49,604		8
9	15	Mgmt. Allocation of Benefits	Resident Days	336,407	13			49,604		9
10	17	Administrative	Resident Days	336,407	13			49,604		10
11	19	Professional Services	Resident Days	336,407	13	54,918		49,604	8,098	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	336,407	13	300		49,604	44	12
13	21	Clerical and General Office	Resident Days	336,407	13	44,246		49,604	6,524	13
14	22	Employee Benefits & Payroll	Resident Days	336,407	13	28,459		49,604	4,196	14
15	23	Inservice Training & Education	Resident Days	336,407	13	617		49,604	91	15
16	24	Travel and Seminar	Resident Days	336,407	13			49,604		16
17	25	Other Admin. Staff Transport.	Resident Days	336,407	13	5,121		49,604	755	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	336,407	13			49,604		18
19	27	Mgmt. Allocation of Benefits	Resident Days	336,407	13			49,604		19
20	30	Depreciation	Resident Days	336,407	13	190,366		49,604	28,070	20
21	32	Interest	Resident Days	336,407	13	249,037		49,604	36,721	21
22	33	Real Estate Taxes	Resident Days	336,407	13			49,604		22
23	34	Rent-Facility and Grounds	Resident Days	336,407	13			49,604		23
24	35	Rent-Equipment & Vehicles	Resident Days	336,407	13	1,038		49,604	153	24
25	TOTALS					\$ 581,258	\$		\$ 85,707	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	First Merit		X	Mortgage	Varies	2/1/12	\$ 3,337,200	\$ 3,262,221	01/31/17	Varies	\$ 133,360	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 3,337,200	\$ 3,262,221			\$ 133,360	9	
	B. Non-Facility Related*												
10												10	
11								Interest Income Offset			(1,736)	11	
12								Home Office Allocation-PHC			17,250	12	
13								Home Office Allocation-PHC II			36,721	13	
14	TOTAL Non-Facility Related						\$	\$			\$ 52,235	14	
15	TOTALS (line 9+line14)						\$ 3,337,200	\$ 3,262,221			\$ 185,595	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.			\$	70,020	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	\$	67,985	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(2,035)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	70,020	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.					
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	1,278	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	69,263	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	69,349	8	
		2008	67,577	9	
		2009	63,922	10	
		2010	67,972	11	
		2011	67,985	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

Royal Oaks Care Center

COUNTY

Henry

FACILITY IDPH LICENSE NUMBER

0046243

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)
Tax Index Number		Property Description	Total Tax	Tax Applicable to Nursing Home
1.	25-03-401-008	Long-Term Care Facility	\$ 66,864.66	\$ 66,864.66
2.	25-03-401-009	Long-Term Care Facility	\$ 1,120.78	\$ 1,120.78
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 67,985.44	\$ 67,985.44

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.**

A. Square Feet:

35,875

B. General Construction Type:

Exterior

Brick

Frame

Steel

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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	362,419	2003	\$ 200,000	1
2					2
3	TOTALS	362,419		\$ 200,000	3

Facility Name & ID Number Royal Oaks Care Center

0046243

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	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	200		2003	1998	\$ 1,490,095	\$	39	\$ 38,208	\$ 38,208	\$ 373,307
5										
6										
7										
8										
	Improvement Type**									
9	Architectural Fees		2003		2,010		15	134	134	1,147
10	Water Softener		2003		14,625		7			14,625
11	Disposer		2003		1,231		7			1,231
12	Hot Water Heater		2003		5,892		7			5,892
13	Parking lot		2004		25,762		15	1,717	1,717	16,313
14	Service Road		2004		6,940		15	463	463	3,819
15	Sidewalk		2004		2,600		15	173	173	1,413
16	Air Conditioning		2004		5,101		25	204	204	1,659
17	Fire Alarm		2004		5,810		25	232	232	1,887
18	Security System		2004		1,206		7			1,206
19	Water Heater		2005		6,518		30	217	217	1,591
20	New Flooring		2005		5,440		10	544	544	3,853
21	New Roof		2005		22,002		30	733	733	5,131
22	New Heating and Air conditioning		2006		6,378		15	425	425	2,975
23	Driveway		2007		7,625		15	508	508	2,804
24	Sidewalk		2007		7,200		15	480	480	2,640
25	Fire Alarm		2007		1,398		10	140	140	770
26	Smoke Detectors		2007		4,400		10	440	440	2,420
27	Water Heater		2007		11,619		10	1,162	1,162	6,391
28	Water Storage Tank		2008		5,647		5	1,130	1,130	5,085
29	Rooftop Heating Unit		2008		27,573		5	5,514	5,514	24,813
30	Roof		2008		72,265		39	1,852	1,852	8,334
31	Roof Repairs		2008		5,673		39	146	146	657
32	Water Heater		2009		3,240		5	648	648	2,268
33	Rooftop Cooling Unit		2009		13,500		5	2,700	2,700	9,450
34	Boiler		2010		9,033		15	602	602	1,505
35	Hot Water Heater		2010		2,998		7	428	428	1,070
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	Roof Repairs	2010	\$ 13,359	\$	7	\$ 1,908	\$ 1,908	\$ 4,770	37
38	Water Heater	2010	6,120		10	612	612	1,530	38
39	Water Pipe Repair	2011	5,544		7	792	792	1,188	39
40	Water Heater	2012	3,637		7	260	260	260	40
41	Water Heater	2012	3,673		7	262	262	262	41
42	Sprinkler System	2012	159,900		25	3,198	3,198	3,198	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			3,469			(3,469)		60
61	Building Booked			38,229			(38,229)		61
62	Building Improvement Booked			22,406			(22,406)		62
63									63
64	2012-Home Office Allocation-Building Improvements		23,199			556	556		64
65	2012-Home Office Allocation-Land Improvements		2,166			138	138		65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,991,379	\$ 64,104		\$ 66,526	\$ 2,422	\$ 515,464	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	\$ 73,961	\$ 10,092	\$ 8,114	\$ (1,978)	5-10 yrs.	\$ 40,726	71
72	Current Year Purchases	16,189	2,313	809	(1,504)	10 yrs.	809	72
73	Fully Depreciated Assets	548,087					548,087	73
74	Home Office Allocation			36,053	36,053			74
75	TOTALS	\$ 638,237	\$ 12,405	\$ 44,976	\$ 32,571		\$ 589,622	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility Use	2003 Ford Van	2003	\$ 31,033	\$	\$	\$		\$ 31,033	76
77										77
78										78
79										79
80	TOTALS			\$ 31,033	\$	\$	\$		\$ 31,033	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)	\$ 2,860,649 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 76,509 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 111,502 83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 34,993 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,136,119 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: \$30,188
- 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	\$822.05	\$4,447	17
18					18
19					19
20					20
21	TOTAL		\$822.05	\$4,447	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.

Royal Oaks Care Center
0046243
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	\$ 19,626
Dishwasher	930
Laundry Equipment	-
Copier	8,208
Home Office Allocation	1,424
	<u>30,188</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	\$	4,295	\$ 64,427	\$	4,295	\$ 64,427	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,336	20,034		1,336	20,034	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(1,2,3)	840 hrs	9,851	6,206	93,087	22	7,046	102,960	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 prescrpts				42,471		42,471	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	10A(3)			8	110		8	110	13
14	TOTAL			\$ 9,851	11,845	\$ 177,658	\$ 42,493	12,685	\$ 230,002	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.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 6,349,010	\$ 6,349,010	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 277,000)	1,385,246	1,385,246	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	63,599	63,599	6
7	Other Prepaid Expenses	25,167	25,167	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Security Deposit & PPD Lease	17,272	17,272	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,840,294	\$ 7,840,294	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	250,128	200,000	13
14	Buildings, at Historical Cost	1,490,095	1,513,294	14
15	Leasehold Improvements, at Historical Cost	396,460	478,085	15
16	Equipment, at Historical Cost	692,224	669,270	16
17	Accumulated Depreciation (book methods)	(1,146,139)	(1,136,119)	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)	\$ 1,682,768	\$ 1,724,530	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,523,062	\$ 9,564,824	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,021,541	\$ 1,021,541	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	163,735	163,735	30
31	Accrued Taxes Payable (excluding real estate taxes)	33,769	33,769	31
32	Accrued Real Estate Taxes(Sch.IX-B)	70,020	70,020	32
33	Accrued Interest Payable	11,454	11,454	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	83,601	83,601	36
37	Accrued Management Fees	209,482	209,482	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,593,602	\$ 1,593,602	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,262,221	3,262,221	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	A/P-C.N.A. Insurance	92,820	92,820	43
44	Due to/Due From	2,499	2,499	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,357,540	\$ 3,357,540	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,951,142	\$ 4,951,142	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,571,920	\$ 4,613,682	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,523,062	\$ 9,564,824	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,542,819	1
2	Restatements (describe):		2
3	Rounding	3	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,542,822	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	29,098	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)	\$ 29,098	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)	\$ 4,571,920	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Royal Oaks Care Center# 0046243Report 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	\$ 5,780,669	1	
2 Discounts and Allowances for all Levels	(204,039)	2	
3 SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,576,630	3	
B. Ancillary Revenue			
4 Day Care		4	
5 Other Care for Outpatients		5	
6 Therapy	290,609	6	
7 Oxygen	230	7	
8 SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 290,839	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	6,615	14	
15 Telephone, Television and Radio		15	
16 Rental of Facility Space		16	
17 Sale of Drugs	83,822	17	
18 Sale of Supplies to Non-Patients		18	
19 Laboratory		19	
20 Radiology and X-Ray	8,336	20	
21 Other Medical Services	2,050	21	
22 Laundry		22	
23 SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 100,823	23	
D. Non-Operating Revenue			
24 Contributions		24	
25 Interest and Other Investment Income***	1,736	25	
26 SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,736	26	
E. Other Revenue (specify):****			
27 Settlement Income (Insurance, Legal, Etc.)		27	
28 Miscellaneous Revenue	806	28	
28a Transportation Revenue	9,635	28a	
29 SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 10,441	29	
30 TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,980,469	30	

	1		2
II. Expenses	Amount		
A. Operating Expenses			
31 General Services	1,155,468	31	
32 Health Care	2,665,735	32	
33 General Administration	984,235	33	
B. Capital Expense			
34 Ownership	311,065	34	
C. Ancillary Expense			
35 Special Cost Centers	231,947	35	
36 Provider Participation Fee	602,921	36	
D. Other Expenses (specify):			
37		37	
38		38	
39		39	
40 TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,951,371	40	
41 Income before Income Taxes (line 30 minus line 40)**	29,098	41	
42 Income Taxes		42	
43 NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 29,098	43	

	1		2
III. Net Inpatient Revenue detailed by Payer Source	Amount		
44 Medicaid - Net Inpatient Revenue	\$ 4,940,629	44	
45 Private Pay - Net Inpatient Revenue	489,940	45	
46 Medicare - Net Inpatient Revenue	170,004	46	
47 Other-(specify) <u>Charity Therapy Allowance</u>	(23,714)	47	
48 Other-(specify) <u>Insurance Contractual Allowance Revenue</u>	(229)	48	
49 TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,576,630	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	\$ 70,032	\$ 33.67	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,624	6,890	156,272	22.68	3
4	Licensed Practical Nurses	31,371	32,732	598,048	18.27	4
5	CNAs & Orderlies	99,098	103,561	1,016,933	9.82	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	777	840	9,851	11.73	8
9	Activity Director	1,774	1,838	17,678	9.62	9
10	Activity Assistants	1,954	1,986	17,764	8.94	10
11	Social Service Workers	8,402	8,491	103,544	12.19	11
12	Dietician					12
13	Food Service Supervisor	2,056	2,056	27,767	13.51	13
14	Head Cook					14
15	Cook Helpers/Assistants	22,924	23,571	203,726	8.64	15
16	Dishwashers					16
17	Maintenance Workers	4,038	4,117	61,307	14.89	17
18	Housekeepers	17,163	18,247	154,828	8.49	18
19	Laundry	9,144	9,695	91,156	9.40	19
20	Administrator	2,080	2,080	63,233	30.40	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	5,938	6,137	88,062	14.35	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	1,115	1,179	16,429	13.93	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See PG20A</u>	11,308	11,560	197,755	17.11	33
34	TOTAL (lines 1 - 33)	227,846	237,060	\$ 2,894,385 *	\$ 12.21	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	12,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,519	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)		\$ 21,519		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,910	\$ 60,550	L10, C3	50
51	Licensed Practical Nurses	3,932	107,362	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	5,842	\$ 167,912		53

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

** See instructions.

Royal Oaks Care Center
0046243
Period Beginning 1/1/2012
Period End 12/31/2012

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	5,604	5,762	136,130	23.63
Transportation	3,624	3,718	37,295	10.03
Marketing	2,080	2,080	24,330	11.70
TOTAL	11,308	11,560	197,755	

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	
Angela Ince	Administrator	0	\$ 63,233	Workers' Compensation Insurance		\$ 77,873	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance		65,205	Advertising: Employee Recruitment		
				FICA Taxes		224,015	Health Care Worker Background Check		
				Employee Health Insurance		6,494	(Indicate # of checks performed _____)		
				Employee Meals			Patient Background Checks	253 2,531	
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Licenses & Permits	891	
				Employee Relations		687	Miscellaneous Dues & Subscriptions	550	
				Employee Retirement		1,208	Home Office Allocation	739	
				Home Office Allocation		4,196			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)							Less: Public Relations Expense	(550)	
							Non-allowable advertising	()	
							Yellow page advertising	()	
B. Administrative - Other							TOTAL (agree to Sch. V, line 20, col. 8)		
Description			Amount	TOTAL (agree to Schedule V, line 22, col.8)			\$ 6,151		
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 399,200						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 399,200						
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	
Honkamp, Kruger and Co.	Accounting Fees		3,160			\$	Out-of-State Travel	\$	
E-Health Data Solutions	Computer Services		1,835						
Comcast	Computer Services		1,240	N/A					
							In-State Travel		
							Seminar Expense		
							Home Office Allocation	17	
							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			(agree to Sch. V, line 24, col. 8)		
							TOTAL	\$ 17	

*** Attach copy of IMRF notifications**

****See instructions.**

Royal Oaks Care Center
0046243
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)		6,235
Home Office Allocation		
Sorling Northrup	Legal	155
Ginoli & Company	Accountants	3,466
Miscellaneous	Computer Services	134
Nebo Systems	Computer Services	4
Advanced Answers on Demand	Computer Services	7537
Access 2 Go	Computer Services	317
Stratus Networks	Computer Services	312
Kemper Technology	Computer Services	514
CCH	Computer Services	27
Medifax	Computer Services	60
Vision Share/Ability Network	Computer Services	574
Barracuda	Computer Services	20
CIAN	Computer Services	156
Comcast	Computer Services	48
Postini	Computer Services	487
Optimizer Systems	Other Prof Fees	77
Marotta Gund Budd & Dzera	Other Prof Fees	34903
David Budde	Other Prof Fees	29
Courtney Bourban	Other Prof Fees	429
All Scripts	Other Prof Fees	1875
Heritage Enterprises	Other Prof Fees	31
Miscellaneous Vendors	Other Prof Fees	75
Katten Muchin Rosenman	Legal	1,909
U.S. Bank	Accountants	2,434
Medifax-EDI	Computer Services	188

Polaris Group	Other Prof Fees	756
Healthlink	Other Prof Fees	359
Total (agree to Schedule V, line 19, column 8)		<u>63,111</u>

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? 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. \$ 15,379 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. \$ 602,921
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? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 6,615
- (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. \$ 9,635
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? No
Attach invoices and a summary of services for all architect and appraisal fees.