

		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: 0050633

Facility Name: Willow Rose Rehab & Health

Address: 410 Fletcher Jerseyville 62052
Number City Zip Code

County: Jersey

Telephone Number: (618) 498-6427 Fax # (618) 639-3339

HFS ID Number:

Date of Initial License for Current Owners: 12/7/2006

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 Willow Rose Rehab & Health# 0050633 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>98</u>	Skilled (SNF)	<u>98</u>	<u>35,770</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>98</u>	TOTALS	<u>98</u>	<u>35,770</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>15,451</u>	<u>4,427</u>	<u>948</u>	<u>20,826</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>15,451</u>	<u>4,427</u>	<u>948</u>	<u>20,826</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 58.22%

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 12/7/2006

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

YES

☒Date 12/7/2006

NO

☐

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

YES

☒

NO

☐

If YES, enter number

of beds certified

98

and days of care provided

878Medicare 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.

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	109,726	9,732		119,458		119,458	3,791	123,249			1
2	Food Purchase		118,476		118,476		118,476	(4,058)	114,418			2
3	Housekeeping	90,350	18,972		109,322		109,322	29	109,351			3
4	Laundry	35,484	11,121		46,605		46,605	5	46,610			4
5	Heat and Other Utilities			79,367	79,367		79,367	299	79,666			5
6	Maintenance	25,783	10,339	17,445	53,567		53,567	2,346	55,913			6
7	Other (specify):* Home Off. Ben. All.							505	505			7
8	TOTAL General Services	261,343	168,640	96,812	526,795		526,795	2,917	529,712			8
	B. Health Care and Programs											
9	Medical Director			11,080	11,080		11,080		11,080			9
10	Nursing and Medical Records	845,603	75,911	4,076	925,590		925,590	37	925,627			10
10a	Therapy			158,513	158,513		158,513		158,513			10a
11	Activities	30,711		12	30,723		30,723	(14,229)	16,494			11
12	Social Services	19,809			19,809		19,809		19,809			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Off. Ben. All.											15
16	TOTAL Health Care and Programs	896,123	75,911	173,681	1,145,715		1,145,715	(14,192)	1,131,523			16
	C. General Administration											
17	Administrative			309,400	309,400		309,400	(234,134)	75,266			17
18	Directors Fees											18
19	Professional Services			18,549	18,549		18,549	24,027	42,576			19
20	Dues, Fees, Subscriptions & Promotions			3,921	3,921		3,921	(654)	3,267			20
21	Clerical & General Office Expenses	25,084	2,803	10,593	38,480		38,480	43,961	82,441			21
22	Employee Benefits & Payroll Taxes			181,851	181,851		181,851	691	182,542			22
23	Inservice Training & Education							72	72			23
24	Travel and Seminar			95	95		95	7	102			24
25	Other Admin. Staff Transportation			7,015	7,015		7,015	7,258	14,273			25
26	Insurance-Prop.Liab.Malpractice			31,922	31,922		31,922	810	32,732			26
27	Other (specify):* Home Off. Ben. All.							10,123	10,123			27
28	TOTAL General Administration	25,084	2,803	563,346	591,233		591,233	(147,839)	443,394			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,182,550	247,354	833,839	2,263,743		2,263,743	(159,114)	2,104,629			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			172,367	172,367		172,367	(32,542)	139,825			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			227,430	227,430		227,430	35,157	262,587			32
33	Real Estate Taxes			43,559	43,559		43,559	536	44,095			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			1,139	1,139		1,139	657	1,796			35
36	Other (specify):*											36
37	TOTAL Ownership			444,495	444,495		444,495	3,808	448,303			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		38,611		38,611		38,611		38,611			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			256,777	256,777		256,777		256,777			42
43	Other (specify):* Non-allowable Costs		639	35,535	36,174		36,174	(36,174)				43
44	TOTAL Special Cost Centers		39,250	292,312	331,562		331,562	(36,174)	295,388			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,182,550	286,604	1,570,646	3,039,800		3,039,800	(191,480)	2,848,320			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	(4,186)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(36,352)	30		9
10	Interest and Other Investment Income	(1,700)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(288)	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	(14,386)	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	(23,076)	43		24
25	Fund Raising, Advertising and Promotional	(2,553)	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	(11,802)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (94,343)		\$	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)	(97,137)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (97,137)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (191,480)		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

Willow Rose Rehab & Health

ID# 0050633

Report Period Beginning: 1/1/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ 5,998	43	1
2	X-Rays-Part A	(32)	43	2
3	Offset Transportation Revenue	(14,229)	11	3
4	Offset NonAllowable Dues	(899)	20	4
5	Offset Miscellaneous Office Supplies Revenue	(603)	21	5
6	Offset Jersey County Business Assoc dues	(200)	20	6
7	Disallowed Special Events	(463)	43	7
8	Disallowed Pet Expense	(1,374)	43	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	(11,802)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Willow Rose Rehab & Health

0050633

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	3,791	0	0	0	0	0	0	0	0	0	3,791	1
2	Food Purchase	(4,186)	128	0	0	0	0	0	0	0	0	0	(4,058)	2
3	Housekeeping	0	29	0	0	0	0	0	0	0	0	0	29	3
4	Laundry	0	5	0	0	0	0	0	0	0	0	0	5	4
5	Heat and Other Utilities	0	299	0	0	0	0	0	0	0	0	0	299	5
6	Maintenance	0	2,103	0	243	0	0	0	0	0	0	0	2,346	6
7	Other (specify):*	0	505	0	0	0	0	0	0	0	0	0	505	7
8	TOTAL General Services	(4,186)	6,860	0	243	0	0	0	0	0	0	0	2,917	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	37	0	0	0	0	0	0	0	0	0	37	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(14,229)	0	0	0	0	0	0	0	0	0	0	(14,229)	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	(14,229)	37	0	0	0	0	0	0	0	0	0	(14,192)	16
	C. General Administration													
17	Administrative	0	(234,134)	0	0	0	0	0	0	0	0	0	(234,134)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	20,478	0	0	0	0	0	0	0	0	0	20,478	19
20	Fees, Subscriptions & Promotions	(1,099)	0	292	3,549	0	0	0	0	0	0	0	2,742	20
21	Clerical & General Office Expenses	(603)	0	42,913	153	0	0	0	0	0	0	0	42,463	21
22	Employee Benefits & Payroll Taxes	0	0	0	1,651	0	0	0	0	0	0	0	1,651	22
23	Inservice Training & Education	0	0	72	691	0	0	0	0	0	0	0	763	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	4,917	2,341	0	0	0	0	0	0	0	7,258	25
26	Insurance-Prop.Liab.Malpractice	0	0	810	0	0	0	0	0	0	0	0	810	26
27	Other (specify):*	0	0	10,123	0	0	0	0	0	0	0	0	10,123	27
28	TOTAL General Administration	(1,702)	(213,656)	59,134	8,385	0	0	0	0	0	0	0	(147,839)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(20,117)	(206,759)	59,134	8,628	0	0	0	0	0	0	0	(159,114)	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	(36,352)	0	3,643	167	0	0	0	0	0	0	0	(32,542)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,700)	0	7,242	29,615	0	0	0	0	0	0	0	35,157	32
33	Real Estate Taxes	0	0	536	0	0	0	0	0	0	0	0	536	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	534	123	0	0	0	0	0	0	0	657	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(38,052)	0	11,955	29,905	0	0	0	0	0	0	0	3,808	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):*	(36,174)	0	0	0	0	0	0	0	0	0	0	(36,174)	43
44	TOTAL Special Cost Centers	(36,174)	0	0	0	0	0	0	0	0	0	0	(36,174)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(94,343)	(206,759)	71,089	38,533	0	0	0	0	0	0	0	(191,480)	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%	\$ 3,791	\$ 3,791	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	128	128	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	29	29	3
4	V	4	Laundry		Petersen Health Care, Inc.	100.00%	5	5	4
5	V	5	Utilities		Petersen Health Care, Inc.	100.00%	299	299	5
6	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	2,103	2,103	6
7	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	505	505	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	37	37	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	309,400	Petersen Health Care, Inc.	100.00%	75,266	(234,134)	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	20,478	20,478	12
13	V								13
14	Total			\$ 309,400			\$ 102,641	\$ * (206,759)	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%	\$ 292	\$ 292	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	42,913	42,913	16
17	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	72	72	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%	4,917	4,917	19
20	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	810	810	20
21	V	27	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	10,123	10,123	21
22	V	30	Depreciation		Petersen Health Care, Inc.	100.00%	3,643	3,643	22
23	V	32	Interest		Petersen Health Care, Inc.	100.00%	7,242	7,242	23
24	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	536	536	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%	534	534	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			\$			\$ 71,089	\$ * 71,089	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%	243	243	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%	3,549	3,549	26
27	V	21	Clerical and General Office		Petersen Health Network, LLC	100.00%	153	153	27
28	V	22	Employee Benefits & Payroll		Petersen Health Network, LLC	100.00%	1,651	1,651	28
29	V	23	Inservice Training & Education		Petersen Health Network, LLC	100.00%	691	691	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%	2,341	2,341	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%	167	167	34
35	V	32	Interest		Petersen Health Network, LLC	100.00%	29,615	29,615	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%	123	123	38
39	Total			\$			\$ 38,533	\$ * 38,533	39

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

Facility Name & ID Number

Willow Rose Rehab & Health

0050633

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 I	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 I	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

Willow Rose Rehab & Health

0050633

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

Willow Rose Rehab & Health

0050633

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 Willow Rose Rehab & Health # 0050633 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 Willow Rose Rehab & Health# 0050633

Report Period Beginning:

1/1/2012Ending: 12/31/2012

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	20,825	\$ 3,791	1
2	2	Food	Resident Days	1,569,393	74	9,632	0	20,825	128	2
3	3	Housekeeping	Resident Days	1,569,393	74	2,201	0	20,825	29	3
4	4	Laundry	Resident Days	1,569,393	74	397	0	20,825	5	4
5	5	Utilities	Resident Days	1,569,393	74	22,546	0	20,825	299	5
6	6	Maintenance	Resident Days	1,569,393	74	158,485	73,431	20,825	2,103	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	38,057	0	20,825	505	7
8	10	Nursing and Medical Records	Resident Days	1,569,393	74	2,750	0	20,825	37	8
9	10A	Therapy	Resident Days	1,569,393	74	0	0	20,825	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	0	0	20,825	0	10
11	17	Administrative	Resident Days	1,569,393	74	4,353,655	4,353,655	20,825	75,266	11
12	19	Professional Services	Resident Days	1,569,393	74	1,543,275	0	20,825	20,478	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,569,393	74	21,988	0	20,825	292	13
14	21	Clerical and General Office	Resident Days	1,569,393	74	3,233,970	2,816,787	20,825	42,913	14
15	23	Inservice Training & Education	Resident Days	1,569,393	74	5,397	0	20,825	72	15
16	24	Travel and Seminar	Resident Days	1,569,393	74	535	0	20,825	7	16
17	25	Other Admin. Staff Transport.	Resident Days	1,569,393	74	370,568	0	20,825	4,917	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,569,393	74	61,077	0	20,825	810	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	762,912	0	20,825	10,123	19
20	30	Depreciation	Resident Days	1,569,393	74	274,514	0	20,825	3,643	20
21	32	Interest	Resident Days	1,569,393	74	545,764	0	20,825	7,242	21
22	33	Real Estate Taxes	Resident Days	1,569,393	74	40,424	0	20,825	536	22
23	34	Rent-Facility and Grounds	Resident Days	1,569,393	74	0	0	20,825	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,569,393	74	40,223	0	20,825	534	24
25	TOTALS					\$ 11,774,077	\$ 7,528,087		\$ 173,730	25

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

X

NO

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

Name of Related Organization

Petersen Health Network, LLC

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	207,636	12	\$	\$	20,825	\$	1
2	2	Food	Resident Days	207,636	12			20,825		2
3	3	Housekeeping	Resident Days	207,636	12			20,825		3
4	4	Laundry	Resident Days	207,636	12			20,825		4
5	5	Utilities	Resident Days	207,636	12			20,825		5
6	6	Maintenance	Resident Days	207,636	12	2,422		20,825	243	6
7	7	Mgmt. Allocation of Benefits	Resident Days	207,636	12			20,825		7
8	10	Nursing and Medical Records	Resident Days	207,636	12			20,825		8
9	10A	Therapy	Resident Days	207,636	12			20,825		9
10	15	Mgmt. Allocation of Benefits	Resident Days	207,636	12			20,825		10
11	17	Administrative	Resident Days	207,636	12			20,825		11
12	19	Professional Services	Resident Days	207,636	12	35,385		20,825	3,549	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	207,636	12	1,525		20,825	153	13
14	21	Clerical and General Office	Resident Days	207,636	12	16,458		20,825	1,651	14
15	22	Employee Benefits & Payroll	Resident Days	207,636	12	6,884		20,825	691	15
16	24	Travel and Seminar	Resident Days	207,636	12			20,825		16
17	25	Other Admin. Staff Transport.	Resident Days	207,636	12	23,340		20,825	2,341	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	207,636	12			20,825		18
19	27	Mgmt. Allocation of Benefits	Resident Days	207,636	12			20,825		19
20	30	Depreciation	Resident Days	207,636	12	1,668		20,825	167	20
21	32	Interest	Resident Days	207,636	12	295,279		20,825	29,615	21
22	33	Real Estate Taxes	Resident Days	207,636	12			20,825		22
23	34	Rent-Facility and Grounds	Resident Days	207,636	12			20,825		23
24	35	Rent-Equipment & Vehicles	Resident Days	207,636	12	1,227		20,825	123	24
25	TOTALS					\$ 384,188	\$		\$ 38,533	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	3,245,114	\$ 3,070,987	10/31/14	Varies	\$ 227,430	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 3,245,114	\$ 3,070,987			\$ 227,430	9	
	B. Non-Facility Related*												
10												10	
11								Interest Income Offset			(1,700)	11	
12								Home Office Allocation-PHC			7,242	12	
13								Home Office Allocation-PHN			29,615	13	
14	TOTAL Non-Facility Related						\$	\$			\$ 35,157	14	
15	TOTALS (line 9+line14)						\$ 3,245,114	\$ 3,070,987			\$ 262,587	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.			\$	42,840	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	\$	42,563	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(277)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	43,836	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.				536	
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.			\$	44,095	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	37,305	8	
		2008	39,102	9	
		2009	40,659	10	
		2010	41,591	11	
		2011	42,563	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 Willow Rose Rehab & Health COUNTY Jersey

FACILITY IDPH LICENSE NUMBER 0050633

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.	04-208-024-00	Long-Term Care Facility	\$ 42,563.48	\$ 42,563.48
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 42,563.48	\$ 42,563.48

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: 22,627

B. General Construction Type: Exterior Brick Frame Wood

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	153,475	2006	\$ 110,000	1
2					2
3	TOTALS	153,475		\$ 110,000	3

Facility Name & ID Number Willow Rose Rehab & Health

0050633

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	98		2006	1974	\$ 2,470,000	\$	30	\$ 82,333	\$ 82,333	\$ 452,832
5										
6										
7										
8										
	Improvement Type**									
9	Original Land Improvements			2006	20,000		15	1,333	1,333	8,664
10	Signage			2007	3,953		15	264	264	1,452
11	Build Garage			2007	10,880		15	725	725	3,988
12	Carpeting-Offices			2007	15,549		10	1,555	1,555	8,552
13	Blinds			2007	730		10	73	73	402
14	Fire Alarm System			2007	7,750		15	517	517	3,113
15	Egress Lighting			2007	4,435		15	296	296	1,628
16	Evaporator			2007	1,298		15	87	87	478
17	Tile-Therapy Room			2007	7,539		15	503	503	2,766
18	Water Heater			2009	6,300		5	1,260	1,260	4,410
19	Concrete in Parking Lot			2010	7,500		15	500	500	1,250
20	A/C Unit			2011	7,417		15	494	494	741
21	Smoke Detector Installation			2012	5,805		15	194	194	194
22										
23										
24										
25										
26										
27										
28										
29										
30	Land Improvements Booked					1,833			(1,833)	
31	Building Booked					99,235			(99,235)	
32	Building Improvement Booked					5,204			(5,204)	
33										
34	2012-Home Office Allocation-Land Improvements				909			58	58	
35	2012-Home Office Allocation-Building Improvements				9,740			234	234	
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)		\$ 2,579,805	\$ 106,272		\$ 90,426	\$ (15,846)	\$ 490,470	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	\$ 431,631	\$ 61,562	\$ 43,163	\$ (18,399)	5-10 yrs.	\$ 277,366	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	Home Office Allocation			3,518	3,518			74
75	TOTALS	\$ 431,631	\$ 61,562	\$ 46,681	\$ (14,881)		\$ 277,366	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	2007 Ford Econoline Van	2007	\$ 27,198	\$ 4,533	\$ 2,718	\$ (1,815)	5	\$ 27,198	76
77										77
78										78
79										79
80	TOTALS			\$ 27,198	\$ 4,533	\$ 2,718	\$ (1,815)		\$ 27,198	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)	\$ 3,148,634	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 172,367	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 139,825	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (32,542)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 795,034	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

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\$

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?
16. Rental Amount for movable equipment: \$1,796Description: See Attached Schedule 14A
(Attach a schedule detailing the breakdown of movable equipment)
- ☐ YES☐ NO

C. Vehicle Rental (See instructions.)

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

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Willow Rose Rehab & Health Care Center
0048553
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	\$	(2,075)
Dishwasher		732
Laundry Equipment		-
Copier		2,482
Home Office Allocation		657
		<u>1,796</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	\$	4,335	\$ 65,026	\$	4,335	\$ 65,026	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,816	27,244		1,816	27,244	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		4,416	66,243		4,416	66,243	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				38,611		38,611	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			\$	10,567	\$ 158,513	\$ 38,611	10,567	\$ 197,124	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	\$ 1,632,975	\$ 1,632,975	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 129,500)	628,774	628,774	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	31,615	31,615	6
7	Other Prepaid Expenses	11,567	11,567	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,304,931	\$ 2,304,931	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		110,000	13
14	Buildings, at Historical Cost	2,618,380	2,479,740	14
15	Leasehold Improvements, at Historical Cost	60,776	100,065	15
16	Equipment, at Historical Cost	458,829	458,829	16
17	Accumulated Depreciation (book methods)	(1,059,911)	(795,034)	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/R Prior Owner	264	264	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,078,338	\$ 2,353,864	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,383,269	\$ 4,658,795	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 548,868	\$ 548,868	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	65,994	65,994	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,887	16,887	31
32	Accrued Real Estate Taxes(Sch.IX-B)	43,836	43,836	32
33	Accrued Interest Payable	19,093	19,093	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	35,671	35,671	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 730,349	\$ 730,349	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,070,987	3,070,987	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)	\$ 3,070,987	\$ 3,070,987	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,801,336	\$ 3,801,336	46
47	TOTAL EQUITY(page 18, line 24)	\$ 581,933	\$ 857,459	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,383,269	\$ 4,658,795	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 572,637	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 572,636	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	9,297	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)	\$ 9,297	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)	\$ 581,933	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Willow Rose Rehab & Health# 0050633Report 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	\$ 2,820,453	1	
2 Discounts and Allowances for all Levels	(120,715)	2	
3 SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,699,738	3	
B. Ancillary Revenue			
4 Day Care		4	
5 Other Care for Outpatients		5	
6 Therapy	239,536	6	
7 Oxygen	383	7	
8 SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 239,919	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	4,186	14	
15 Telephone, Television and Radio		15	
16 Rental of Facility Space		16	
17 Sale of Drugs	71,854	17	
18 Sale of Supplies to Non-Patients		18	
19 Laboratory		19	
20 Radiology and X-Ray	10,330	20	
21 Other Medical Services	6,538	21	
22 Laundry		22	
23 SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 92,908	23	
D. Non-Operating Revenue			
24 Contributions		24	
25 Interest and Other Investment Income***	1,700	25	
26 SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,700	26	
E. Other Revenue (specify):****			
27 Settlement Income (Insurance, Legal, Etc.)		27	
28 Miscellaneous Revenue	603	28	
28a Transportation Revenue	14,229	28a	
29 SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 14,832	29	
30 TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,049,097	30	

	1		2
II. Expenses	Amount		
A. Operating Expenses			
31 General Services	526,795	31	
32 Health Care	1,145,715	32	
33 General Administration	591,233	33	
B. Capital Expense			
34 Ownership	444,495	34	
C. Ancillary Expense			
35 Special Cost Centers	74,785	35	
36 Provider Participation Fee	256,777	36	
D. Other Expenses (specify):			
37		37	
38		38	
39		39	
40 TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,039,800	40	
41 Income before Income Taxes (line 30 minus line 40)**	9,297	41	
42 Income Taxes		42	
43 NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 9,297	43	

	1		2
III. Net Inpatient Revenue detailed by Payer Source	Amount		
44 Medicaid - Net Inpatient Revenue	\$ 1,954,461	44	
45 Private Pay - Net Inpatient Revenue	582,642	45	
46 Medicare - Net Inpatient Revenue	167,299	46	
47 Other-(specify) <u>Charity Therapy Allowance</u>	(3,697)	47	
48 Other-(specify) <u>Insurance Contractual Allowance Revenue</u>	(967)	48	
49 TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,699,738	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	\$ 63,491	\$ 30.52	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,117	6,458	140,839	21.81	3
4	Licensed Practical Nurses	9,595	10,042	175,675	17.49	4
5	CNAs & Orderlies	40,244	41,880	403,269	9.63	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,756	1,951	20,542	10.53	9
10	Activity Assistants					10
11	Social Service Workers	1,768	1,968	19,809	10.07	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	25,409	12.22	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,150	9,698	84,317	8.69	15
16	Dishwashers					16
17	Maintenance Workers	1,852	2,004	25,783	12.87	17
18	Housekeepers	9,751	9,947	90,350	9.08	18
19	Laundry	3,927	4,116	35,484	8.62	19
20	Administrator	2,080	2,080	75,266	36.19	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,080	2,080	25,084	12.06	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	4,871	5,054	72,498	14.34	33
34	TOTAL (lines 1 - 33)	97,351	101,438	\$ 1,257,816 *	\$ 12.40	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	11,080	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,076	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)		\$ 15,156		49

C. CONTRACT NURSES

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

Willow Rose Rehab & Health
0050633
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	2,088	2,088	39,545	18.94
Restorative Aide	1,782	1,965	22,784	11.59
Transportation	1,001	1,001	10,169	10.16
Marketing	-	-	-	
TOTAL	4,871	5,054	72,498	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
Suzanne Boston	Administrator	0	\$ 75,266	Workers' Compensation Insurance		\$ 46,920	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance		33,939	Advertising: Employee Recruitment		
				FICA Taxes		84,090	Health Care Worker Background Check		
				Employee Health Insurance		16,402	(Indicate # of checks performed)		
				Employee Meals			Patient Background Checks	67 674	
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Licenses & Permits	158	
				Employee Relations		500	Miscellaneous Dues & Subscriptions	1,099	
				Home Office Allocation		691	Home Office Allocation	445	
TOTAL (agree to Schedule V, line 17, col. 1)									
(List each licensed administrator separately.)			\$ 75,266						
B. Administrative - Other									
Description			Amount						
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 309,400						
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 309,400	TOTAL (agree to Schedule V, line 22, col.8)			\$ 182,542		
(Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
E-Health Data Solutions	Computer Services		\$ 1,460			\$	Out-of-State Travel	\$	
Grafton Technologies	Computer Services		441						
Mark Brueggerman	Legal Services		250	N/A					
Brown & James	Legal Services		1,397				In-State Travel		
Honkamp Kreuger & Co.	Accounting Fees		2,001						
Medicare	Legal Settlement		3,897						
Robert H. Gregory & Wilbert	Legal Settlement		9,103						
							Seminar Expense	95	
							Home Office Allocation	7	
							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			(agree to Sch. V, line 24, col. 8)		
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 18,549				TOTAL 102		

*** Attach copy of IMRF notifications**

****See instructions.**

Willow Rose Rehab & Health Care Center
0048553
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)		18,549
Home Office Allocation		
Sorling Northrup	Legal	65
Ginoli & Company	Accountants	2,281
Miscellaneous	Computer Services	149
Nebo Systems	Computer Services	2
Advanced Answers on Demand	Computer Services	3164
Access 2 Go	Computer Services	133
Stratus Networks	Computer Services	131
Kemper Technology	Computer Services	216
CCH	Computer Services	11
Medifax	Computer Services	25
Vision Share/Ability Network	Computer Services	241
Barracuda	Computer Services	9
CIAN	Computer Services	66
Comcast	Computer Services	20
Postini	Computer Services	205
Optimizer Systems	Other Prof Fees	32
Marotta Gund Budd & Dzera	Other Prof Fees	14653
David Budde	Other Prof Fees	12
Courtney Bourban	Other Prof Fees	180
All Scripts	Other Prof Fees	552
Heritage Enterprises	Other Prof Fees	13
Miscellaneous Vendors	Other Prof Fees	4
Duane Morris	Legal	182
Peoria County Recorder	Legal	4
E-Health Data Solutions	Computer Services	49

Ability Network	Computer Services	415
Market Feasibility Advisors	Other Prof Fees	1,213
Total (agree to Schedule V, line 19, column 8)		<u>42,576</u>

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

Schedule 21B

XIX. SUPPORT SCHEDULE
Legal Fees

Facility	Invoice	Allocation	Total
	Total	%	
Vendor/Payee			
Brown & James PC	124.00	100%	124
Brown & James PC	621.00	100%	621
Brown & James PC	287.00	100%	287
Medicare part of Gladys Davis Settlement	3,897.00	100%	3,897
Robert H Gregorey & Wilbert Davis for Gladys Davis Settlement	9,103.00	100%	9,103
Brown & James PC	95.00	100%	95
Law offices of Mark a Brueggemann	125.00	100%	125
Law offices of Mark a Brueggemann	125.00	100%	125
Brown & James PC	270.00	100%	270
		100%	-
Home Office Allocation			
Sorling Northrup	5,053.00	1.28%	65
Duane Morris	1,811.00	10.03%	182
Peoria County Recorder	42.00	10.03%	4
			-
			-
Total Legal Fees			14,898

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.

\$ 16,588 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.

\$ 256,777
- (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. \$ 4,186
- (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
14,229

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.

Yes