

		FOR BHF USE					

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

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH License ID Number: <u>0049163</u></p> <p>Facility Name: <u>Polo Rehab & Health Care Center</u></p> <p>Address: <u>703 East Buffalo</u> <u>Polo</u> <u>61064</u> Number City Zip Code</p> <p>County: <u>Ogle</u></p> <p>Telephone Number: <u>(815) 956-2203</u> Fax # <u>(815) 946-2895</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>2/1/08</u></p> <p>Type of Ownership:</p> <table border="0" style="width:100%"> <tr> <td style="width:33%"><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td style="width:33%"><input checked="" type="checkbox"/> PROPRIETARY</td> <td style="width:33%"><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Larry Templin</u> Telephone Number: <u>(309) 689-5869</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2011</u> to <u>12/31/2011</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%"> <tr> <td style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) <u>Mark B. Petersen</u> (Title) <u>Chief Executive Officer</u></td> </tr> <tr> <td style="vertical-align: top;">Paid Preparer</td> <td>(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) () _____ Fax # () _____</td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Mark B. Petersen</u> (Title) <u>Chief Executive Officer</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) () _____ Fax # () _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																											
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Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) () _____ Fax # () _____																												

Facility Name & ID Number Polo Rehab & Health Care Center

0049163 Report Period Beginning: 1/1/2011 Ending: 12/31/2011

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	81	Skilled (SNF)	81	29,565	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	81	TOTALS	81	29,565	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	9,197	6,567	2,567	18,331	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,197	6,567	2,567	18,331	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.00%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

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

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 2/1/2008

J. Was the facility purchased or leased after January 1, 1978?
YES Date 2/1/2008 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 81 and days of care provided 2,305

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/11 Fiscal Year: 12/31/11

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

Facility Name & ID Number

Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	168,870	18,162		187,032		187,032	3,698	190,730		1
2	Food Purchase		108,215		108,215		108,215	(7,959)	100,256		2
3	Housekeeping	98,001	23,776		121,777		121,777	24	121,801		3
4	Laundry	21,047	11,550		32,597		32,597		32,597		4
5	Heat and Other Utilities			86,499	86,499		86,499	242	86,741		5
6	Maintenance	46,933	6,845	15,313	69,091		69,091	1,508	70,599		6
7	Other (specify):* Home Off. Ben. All.							843	843		7
8	TOTAL General Services	334,851	168,548	101,812	605,211		605,211	(1,644)	603,567		8
	B. Health Care and Programs										
9	Medical Director			20,400	20,400		20,400		20,400		9
10	Nursing and Medical Records	900,404	51,090	8,071	959,565		959,565	(2,678)	956,887		10
10a	Therapy		83	244,450	244,533		244,533		244,533		10a
11	Activities	54,887	35	7,093	62,015		62,015	(1,931)	60,084		11
12	Social Services	22,102			22,102		22,102		22,102		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	977,393	51,208	280,014	1,308,615		1,308,615	(4,609)	1,304,006		16
	C. General Administration										
17	Administrative	10,615		402,300	412,915		412,915	(340,974)	71,941		17
18	Directors Fees										18
19	Professional Services			21,608	21,608		21,608	7,468	29,076		19
20	Dues, Fees, Subscriptions & Promotions			5,294	5,294		5,294	127	5,421		20
21	Clerical & General Office Expenses	25,276	4,189	16,168	45,633		45,633	43,035	88,668		21
22	Employee Benefits & Payroll Taxes			169,411	169,411		169,411		169,411		22
23	Inservice Training & Education			20	20		20	123	143		23
24	Travel and Seminar							36	36		24
25	Other Admin. Staff Transportation			17,328	17,328		17,328	3,168	20,496		25
26	Insurance-Prop.Liab.Malpractice			27,732	27,732		27,732	858	28,590		26
27	Other (specify):* Home Off. Ben. All.							14,012	14,012		27
28	TOTAL General Administration	35,891	4,189	659,861	699,941		699,941	(272,147)	427,794		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,348,135	223,945	1,041,687	2,613,767		2,613,767	(278,400)	2,335,367		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.

Facility Name & ID Number

Polo Rehab & Health Care Center

#0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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			98,508	98,508		98,508	(28,919)	69,589		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			61,258	61,258		61,258	9,581	70,839		32
33	Real Estate Taxes			35,452	35,452		35,452	305	35,757		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles			13,606	13,606		13,606	540	14,146		35
36	Other (specify):*										36
37	TOTAL Ownership			208,824	208,824		208,824	(18,493)	190,331		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		97,993		97,993		97,993		97,993		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			44,348	44,348		44,348		44,348		42
43	Other (specify):* <i>Non-allowable Costs</i>			34,440	34,440		34,440	(34,440)			43
44	TOTAL Special Cost Centers		97,993	78,788	176,781		176,781	(34,440)	142,341		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,348,135	321,938	1,329,299	2,999,372		2,999,372	(331,333)	2,668,039		45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		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	(7,976)	2		4
5	Telephone, TV & Radio in Resident Rooms	(10,909)	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	(28,919)	30		9
10	Interest and Other Investment Income	(1,147)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(461)	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	(7,536)	43		18
19	Entertainment				19
20	Contributions	(500)	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	200	43		24
25	Fund Raising, Advertising and Promotional	(6,351)	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	(19,855)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (83,454)		\$	30

BHF USE ONLY							
48		49		50		51	

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

		1	2	
		Amount	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)	(247,879)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (247,879)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (331,333)		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	2	3	4	
		Yes	No	Amount	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

Polo Rehab & Health Care Center

ID# 0049163

Report Period Beginning: 1/1/2011

Ending: 12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (5,709)	43	1
2	X-Rays-Part A	(1,860)	43	2
3	Offset Miscellaneous Nursing Supplies Rev.	(2,715)	10	3
4	Disallowed Special Events	7	43	4
5	Offset Miscellaneous Office Supplies Revenue	(556)	21	5
6	Offset Transportation Revenue	(1,931)	11	6
7	Pet Expense	(951)	43	7
8	Disallowed Dues	(170)	20	8
9	Resident Flowers	(370)	43	9
10	Disallowed Non-Care Asset Depreciation	(5,600)	30	10
11				11
12				12
13				13
14				14
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39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(19,855)		49

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 3,698	\$ 3,698	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	17	17	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	24	24	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	242	242	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,508	1,508	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	843	843	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	402,300	Petersen Health Care, Inc.	100.00%	61,326	(340,974)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	4,231	4,231	12
13	V							13
14	Total		\$ 402,300			\$ 71,926	\$ * (330,374)	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%	\$ 297	\$ 297	15	
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	34,474	34,474	16	
17	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	123	123	17	
18	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	36	36	18	
19	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	3,168	3,168	19	
20	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	858	858	20	
21	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	14,012	14,012	21	
22	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	4,953	4,953	22	
23	V	32 Interest		Petersen Health Care, Inc.	100.00%	5,962	5,962	23	
24	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	305	305	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%	540	540	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		\$			\$ 64,728	\$ *	64,728	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 Care V, LLC	100.00%	\$ 0	\$	15	
16	V	2	Food		Petersen Health Care V, LLC	100.00%	0		16	
17	V	3	Housekeeping		Petersen Health Care V, LLC	100.00%	0		17	
18	V	4	Laundry		Petersen Health Care V, LLC	100.00%	0		18	
19	V	5	Utilities		Petersen Health Care V, LLC	100.00%	0		19	
20	V	6	Maintenance		Petersen Health Care V, LLC	100.00%	0		20	
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Care V, LLC	100.00%	0		21	
22	V	10	Nursing and Medical Records		Petersen Health Care V, LLC	100.00%	0		22	
23	V	10A	Therapy		Petersen Health Care V, LLC	100.00%	0		23	
24	V	15	Mgmt. Allocation of Benefits		Petersen Health Care V, LLC	100.00%	0		24	
25	V	17	Administrative		Petersen Health Care V, LLC	100.00%	0		25	
26	V	19	Professional Services		Petersen Health Care V, LLC	100.00%	3,237	3,237	26	
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care V, LLC	100.00%	0		27	
28	V	21	Clerical and General Office		Petersen Health Care V, LLC	100.00%	9,117	9,117	28	
29	V	22	Employee Benefits & Payroll		Petersen Health Care V, LLC	100.00%	0		29	
30	V	24	Travel and Seminar		Petersen Health Care V, LLC	100.00%	0		30	
31	V	25	Other Admin. Staff Transport.		Petersen Health Care V, LLC	100.00%	0		31	
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care V, LLC	100.00%	0		32	
33	V	27	Mgmt. Allocation of Benefits		Petersen Health Care V, LLC	100.00%	0		33	
34	V	30	Depreciation		Petersen Health Care V, LLC	100.00%	647	647	34	
35	V	32	Interest		Petersen Health Care V, LLC	100.00%	4,766	4,766	35	
36	V	33	Real Estate Taxes		Petersen Health Care V, LLC	100.00%	0		36	
37	V	34	Rent-Facility and Grounds		Petersen Health Care V, LLC	100.00%	0		37	
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care V, LLC	100.00%	0		38	
39	Total			\$			\$ 17,767	\$ *	17,767	39

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

Facility Name & ID Number

Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending: 12/31/2011

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, L	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health System	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care V	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care V	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankfo	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan				20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number

Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Toulon Health Care Center	Toulon				1
2			Tuscola Health Care Center	Tuscola				2
3			Twin Lakes Rehab & Health Care Center	Paris				3
4			Vandalia Rehab & Health Care Center	Vandalia				4
5			Watseka Health Care Center	Watseka				5
6			Westside Rehab & Care Center	West Frankfort				6
7			Whispering Oaks	Rosiclare				7
8			White Oak Rehab & Health Care Center	Mt. Vernon				8
9			Willow Rose Rehab & Health Care Center	Jerseyville				9
10			Sheldon Health Care Center	Sheldon				10
11			Tuscola Health Care Center	Tuscola				11
12			Effingham Health Care Center	Effingham				12
13			Collinsville Health Care Center	Collinsville				13
14			Ozark Rehab & Health Care Center	Osage Beach, MO				14
15			South Shore Health Care, LLC	Gary, IN				15
16			Cedargate Skilled Nursing Facility	Poplar Bluff, MO				16
17			Tarkio Rehab & Health Care Center	Tarkio, MO				17
18			Shangri-la Rehab & Living Center	Blue Springs, MO				18
19			Prairie Rose Care Center	Pana				19
20			Illini Heritage Rehab & Health Center	Champaign				20
21			Courtyard Estates of Kewanee	Kewanee				21
22			Courtyard Estates of Bradford	Bradford				22
23			Courtyard Estates of Galva	Galva				23
24			Courtyard Estates of Walcott	Walcott				24
25			Courtyard Village of Kewanee	Kewanee				25
26			Lakewood Village	Charleston				26
27			Courtyard Estates of Monmouth	Monmouth				27
28			Riverview Estates	Havana				28
29			Simple Blessings	Casey				29
30			Courtyard Estates of Bushnell	Bushnell				30

Facility Name & ID Number

Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			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

Polo Rehab & Health Care Center

#

0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	2	3	4	5	6		7		8	
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
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 Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending: 2/31/2011

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	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,542,131	77	\$ 311,109	\$ 308,619	18,331	\$ 3,698	1
2	2	Food	Resident Days	1,542,131	77	1,436	0	18,331	17	2
3	3	Housekeeping	Resident Days	1,542,131	77	2,014	0	18,331	24	3
4	4	Laundry	Resident Days	1,542,131	77	0	0	18,331	0	4
5	5	Utilities	Resident Days	1,542,131	77	20,347	0	18,331	242	5
6	6	Maintenance	Resident Days	1,542,131	77	126,852	100,385	18,331	1,508	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	70,933	0	18,331	843	7
8	10	Nursing and Medical Records	Resident Days	1,542,131	77	3,130	0	18,331	37	8
9	10A	Therapy	Resident Days	1,542,131	77	0	0	18,331	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	0	0	18,331	0	10
11	17	Administrative	Resident Days	1,542,131	77	4,905,497	4,905,497	18,331	61,326	11
12	19	Professional Services	Resident Days	1,542,131	77	355,921	0	18,331	4,231	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,542,131	77	25,013	0	18,331	297	13
14	21	Clerical and General Office	Resident Days	1,542,131	77	2,900,214	2,467,442	18,331	34,474	14
15	23	Inservice Training & Education	Resident Days	1,542,131	77	10,374	0	18,331	123	15
16	24	Travel and Seminar	Resident Days	1,542,131	77	3,057	0	18,331	36	16
17	25	Other Admin. Staff Transport.	Resident Days	1,542,131	77	266,518	0	18,331	3,168	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,542,131	77	72,152	0	18,331	858	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,542,131	77	1,178,815	0	18,331	14,012	19
20	30	Depreciation	Resident Days	1,542,131	77	416,712	0	18,331	4,953	20
21	32	Interest	Resident Days	1,542,131	77	501,565	0	18,331	5,962	21
22	33	Real Estate Taxes	Resident Days	1,542,131	77	25,635	0	18,331	305	22
23	34	Rent-Facility and Grounds	Resident Days	1,542,131	77	0	0	18,331	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,542,131	77	45,440	0	18,331	540	24
25	TOTALS					\$ 11,242,734	\$ 7,781,943		\$ 136,654	25

Facility Name & ID Number Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending: 2/31/2011

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 V, 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	63,746	2	\$	\$	18,331	\$	1
2	2	Food	Resident Days	63,746	2			18,331		2
3	3	Housekeeping	Resident Days	63,746	2			18,331		3
4	4	Laundry	Resident Days	63,746	2			18,331		4
5	5	Utilities	Resident Days	63,746	2			18,331		5
6	6	Maintenance	Resident Days	63,746	2			18,331		6
7	7	Mgmt. Allocation of Benefits	Resident Days	63,746	2			18,331		7
8	10	Nursing and Medical Records	Resident Days	63,746	2			18,331		8
9	10A	Therapy	Resident Days	63,746	2			18,331		9
10	15	Mgmt. Allocation of Benefits	Resident Days	63,746	2			18,331		10
11	17	Administrative	Resident Days	63,746	2			18,331		11
12	19	Professional Services	Resident Days	63,746	2	11,255		18,331	3,237	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	63,746	2			18,331		13
14	21	Clerical and General Office	Resident Days	63,746	2	31,703		18,331	9,117	14
15	22	Employee Benefits & Payroll	Resident Days	63,746	2			18,331		15
16	24	Travel and Seminar	Resident Days	63,746	2			18,331		16
17	25	Other Admin. Staff Transport.	Resident Days	63,746	2			18,331		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	63,746	2			18,331		18
19	27	Mgmt. Allocation of Benefits	Resident Days	63,746	2			18,331		19
20	30	Depreciation	Resident Days	63,746	2	2,250		18,331	647	20
21	32	Interest	Resident Days	63,746	2	16,574		18,331	4,766	21
22	33	Real Estate Taxes	Resident Days	63,746	2			18,331		22
23	34	Rent-Facility and Grounds	Resident Days	63,746	2			18,331		23
24	35	Rent-Equipment & Vehicles	Resident Days	63,746	2			18,331		24
25	TOTALS					\$ 61,782	\$		\$ 17,767	25

Facility Name & ID Number

Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense
		YES	NO				Original	Balance			
A. Directly Facility Related											
Long-Term											
1	The Private Bank		X	Mortgage	Varies	4/15/08	\$ 1,136,000	\$ 1,066,536	4/15/13	0.0404	\$ 56,846
2											
3											
4											
5											
Working Capital											
6											
7											
8											
9	TOTAL Facility Related						\$ 1,136,000	\$ 1,066,536			\$ 66,427
B. Non-Facility Related*											
10											
11											
12											
13											
14	TOTAL Non-Facility Related						\$	\$			\$ 4,412
15	TOTALS (line 9+line14)						\$ 1,136,000	\$ 1,066,536			\$ 70,839

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 2010 report.			\$ 35,800	1
2.	Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2010		\$ 35,072	2
3.	Under or (over) accrual (line 2 minus line 1).			\$ (728)	3
4.	Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$ 36,180	4
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		Home Office Allocation	305	6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ 35,757	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	8	FOR BHF USE ONLY	
		2007	9		
		2008	33,982 10		
		2009	34,774 11		
		2010	35,072 12		
Accrual based on prior year tax bill.					
				13	13
				14	14
				15	15
				16	16

NOTES:

1. Please indicate a negative number by use of brackets (). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Polo Rehab & Health Care Center COUNTY Ogle

FACILITY IDPH LICENSE NUMBER 0049163

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE (309)691-8113 FAX #: (309) 691-8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>14-15-151-004</u>	<u>Long-Term Care Facility</u>	\$ <u>35,072.20</u>	\$ <u>35,072.20</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>35,072.20</u></u>	\$ <u><u>35,072.20</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 26,456 B. General Construction Type: Exterior Brick & Block Frame Wood Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

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

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

N/A

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

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>160,032</u>	<u>2008</u>	<u>\$ 156,372</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	160,032		\$ 156,372	3

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	
FOR BHF USE ONLY	Year	Year	Cost	Current Book	Life	Straight Line	Adjustments	Accumulated	
Bed*	Acquired	Constructed		Depreciation	in Years	Depreciation		Depreciation	
81	2008	1972	\$ 1,151,846	\$	39	\$ 29,534	\$ 29,534	\$ 103,369	4
									5
									6
									7
									8
Improvement Type**									
9		2010	98,590		20	4,930	4,930	7,395	9
10		2010	9,624		10	962	962	1,443	10
11		2011	2,677		7	191	191	191	11
12		2011	3,000		5	300	300	300	12
13		2011	3,750		15	125	125	125	13
14		2011	19,342		15	645	645	645	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				46,074			(46,074)		29
30				7,743			(7,743)		30
31									31
32									32
33			814			52	52		33
34			8,725			209	209		34
35									35
36									36

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

See Page 12A, Line 70 for total

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	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)	\$	\$		\$	\$	\$	70
			1,298,368		36,948	(16,869)	113,468	

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

Facility Name & ID Number Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	\$ 269,276	\$ 35,468	\$ 26,928	\$ (8,540)	10 yrs.	\$ 91,844	71
72	Current Year Purchases	7,473	623	374	(249)	10 yrs.	374	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			5,339	5,339			74
75	TOTALS	\$ 276,749	\$ 36,091	\$ 32,641	\$ (3,450)		\$ 92,218	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	N/A									77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 1,731,489	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 89,908	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 69,589	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (20,319)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 205,686	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	2010 Van	\$ 28,000	\$ 5,600	\$ 6,533	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 28,000	\$ 5,600	\$ 6,533	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: \$ 14,146 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12. _____ /2012 \$ _____

13. _____ /2013 \$ _____

14. _____ /2014 \$ _____

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

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

Polo Rehab & Health Care Center

0049163

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

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$	7,067
Dishwasher		-
Laundry Equipment		-
Copier		6,539
Home Office Allocation		540
		<u>14,146</u>

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		Contract	Total
		1 Drop-outs	2 Completed		
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)							
					Units	Cost										
1	Licensed Occupational Therapist	10A(3)	hrs	\$	7,315	\$ 109,723						7,315	\$ 109,723			1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		268	4,017						268	4,017			2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		8,686	130,283			83			8,686	130,366			4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy	39(2)	# of prescripts						97,993				97,993			9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify): _____															12
13	Other (specify): <u>Respiratory Therapy</u>	10A(3)			15	220						15	220			13
14	TOTAL			\$	16,284	\$ 244,243			\$ 98,076			16,284	\$ 342,319			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.

Facility Name & ID Number Polo Rehab & Health Care Center

0049163

Report Period Beginning: 1/1/2011

Ending: 12/31/2011

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 731,535	\$ 731,535	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 50,000)	461,427	461,427	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	22,666	22,666	6
7	Other Prepaid Expenses	8,974	8,974	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employee Education Loans</u>	137,237	137,237	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,361,839	\$ 1,361,839	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	156,372	156,372	13
14	Buildings, at Historical Cost	1,151,846	1,160,571	14
15	Leasehold Improvements, at Historical Cost	136,983	137,797	15
16	Equipment, at Historical Cost	304,749	276,749	16
17	Accumulated Depreciation (book methods)	(342,741)	(205,686)	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 (spe <u>Loan Costs</u>)	5,515	5,515	22
23	Other(specify): <u>Non-Care Assets</u>		21,467	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,412,724	\$ 1,552,785	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,774,563	\$ 2,914,624	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 468,494	\$ 468,494	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	76,793	76,793	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,841	5,841	31
32	Accrued Real Estate Taxes(Sch.IX-B)	36,180	36,180	32
33	Accrued Interest Payable	4,900	4,900	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Payroll Withholdings</u>	75,233	75,233	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 667,441	\$ 667,441	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,066,536	1,066,536	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)	\$ 1,066,536	\$ 1,066,536	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,733,977	\$ 1,733,977	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,040,586	\$ 1,180,647	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,774,563	\$ 2,914,624	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 952,917	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4	Prior Period Adjustment	(199,900)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 753,016	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	287,570	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)	\$ 287,570	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,040,586	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Polo Rehab & Health Care Center

0049163

Report Period Beginning: 1/1/2011

Ending: 12/31/2011

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,868,290	1
2	Discounts and Allowances for all Levels	(190,260)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,678,030	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	406,877	6
7	Oxygen	677	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 407,554	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	7,976	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	164,962	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	11,880	20
21	Other Medical Services	10,191	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 195,009	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,147	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,147	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	3,271	28
28a	Transportation Revenue	1,931	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,202	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,286,942	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	605,211	31
32	Health Care	1,308,615	32
33	General Administration	699,941	33
B. Capital Expense			
34	Ownership	208,824	34
C. Ancillary Expense			
35	Special Cost Centers	132,433	35
36	Provider Participation Fee	44,348	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,999,372	40
41	Income before Income Taxes (line 30 minus line 40)**	287,570	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 287,570	43

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

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

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Polo Rehab & Health Care Center

0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	1,640	1,736	\$ 48,634	\$ 28.01	1
2	Assistant Director of Nursing	1,647	1,647	49,111	29.82	2
3	Registered Nurses	4,744	4,831	117,633	24.35	3
4	Licensed Practical Nurses	11,986	12,470	285,235	22.87	4
5	CNAs & Orderlies	34,557	35,975	377,687	10.50	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,660	1,831	22,404	12.24	9
10	Activity Assistants	1,977	1,968	16,437	8.35	10
11	Social Service Workers	1,694	1,801	22,102	12.27	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	42,186	20.28	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,757	13,650	126,684	9.28	15
16	Dishwashers					16
17	Maintenance Workers	2,021	2,189	46,933	21.44	17
18	Housekeepers	9,701	9,982	98,001	9.82	18
19	Laundry	2,270	2,325	21,047	9.05	19
20	Administrator	2,841	2,841	71,941	25.32	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,072	2,177	25,276	11.61	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See Sch 20A	2,395	2,686	38,150	14.20	33
34	TOTAL (lines 1 - 33)	96,042	100,189	\$ 1,409,461 *	\$ 14.07	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	20,400	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,311	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	6	207	L10a, C3	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	6	\$ 23,918		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	8	\$ 225	L10, C3	50
51	Licensed Practical Nurses	96	3,322	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	104	\$ 3,547		53

Polo Rehab & Health Care Center

Period Beginning 1/1/2011

Period End 12/31/2011

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	433	433	13,005	30.03
Alzheimer's Coordinator	672	672	9,099	13.54
Transportation	1,290	1,581	16,046	10.15
TOTAL	<u>2,395</u>	<u>2,686</u>	<u>38,150</u>	

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	
Teresa Blair	Administrator	0	\$ 4,263	Workers' Compensation Insurance	\$ 24,402	IDPH License Fee	\$ 0	
Rhonda Biller	Administrator	0	57,063	Unemployment Compensation Insurance	31,426	Advertising: Employee Recruitment	655	
Renee Gass	Administrator	0	10,615	FICA Taxes	101,481	Health Care Worker Background Check		
				Employee Health Insurance	10,230	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	110 1,102	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	3,367	
				Employee Relations	1,563	Miscellaneous Dues & Subscriptions	170	
				Employee Retirement	207	Home Office Allocation	297	
				Life Insurance	102	Less: Public Relations Expense	(170)	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 71,941			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 5,421	
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)				
Description			Amount					
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 402,300					
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 402,300					
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description			Description	
Vendor/Payee	Type		Amount		Line #	Amount		Amount
E-Health Data Solutions	Computer Services		\$ 3,495			\$		\$
Frontier	Computer Services		938					
Amy Morgan	Consulting Fees		1,266	N/A				
Allscripts	Computer Services		13,969					
Mary Jo Lewellen	Consulting Fees		1,800					
Honkamp Kruger & Co.	Accounting Fees		140					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 21,608	TOTAL		\$		
(If total legal fees exceed \$5,000, attach copy of invoices.)							TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 36	

* Attach copy of IMRF notifications

**See instructions.

Polo Rehab & Health Care Center

0049163

Period Beginning 1/1/2011

Period End 12/31/2011

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		21,608

Home Office Allocation

Heyl, Royster, Voelker & Allen	Legal	4
Henry County Recorder	Legal	
Ginoli & Company	Accountants	3,825
Miscellaneous Vendors	Computer Services	48
Advanced Answers on Demand	Computer Services	2,454
Access 2 Go	Computer Services	241
Kemper Technology	Computer Services	112
MediFax	Computer Services	38
VisionShare	Computer Services	173
Advanced System Design	Computer Services	226
Simple LTC	Computer Services	284
Optimizer Systems	Other Prof Fees	29
Clifton Gunderson	Other Prof Fees	10
Mike Miller	Other Prof Fees	14
OIC Group	Other Prof Fees	3
All Scripts	Other Prof Fees	7

Total (agree to Schedule V, line 19, column 8)	<u>29,076</u>
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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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3	N/A											
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Polo Rehab & Health Care Center# 0049163

Report Period Beginning:

1/1/2011

Ending:

12/31/2011**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. \$ 7,776 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. \$ 44,348
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? N/A For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 7,976
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 1,009
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? N/A
Attach invoices and a summary of services for all architect and appraisal fees