

		FOR BHF USE					

LL1

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

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: 0052647

Facility Name: Polo Rehabilitation & HCC

Address: 703 East Buffalo Polo 61064
 Number City Zip Code

County: Ogle

Telephone Number: (815) 956-2203 **Fax #** (815) 946-2895

HFS ID Number: _____

Date of Initial License for Current Owners: 2/1/08

Type of Ownership:

<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 _____	

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 1/1/2013 to 12/31/2013 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) <u>Mark B. Petersen</u>	
	(Title) <u>Chief Executive Officer</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) <u>()</u> Fax # <u>()</u>	

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 Polo Rehabilitation & HCC

0052647 Report Period Beginning: 1/1/2013 Ending: 12/31/2013

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	11,606	5,471	1,898	18,975	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,606	5,471	1,898	18,975	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 64.18%

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

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 1,808

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

Facility Name & ID Number

Polo Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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	162,976	18,286	1,557	182,819		182,819	3,739	186,558		1
2	Food Purchase		130,255		130,255		130,255	(5,277)	124,978		2
3	Housekeeping	89,895	25,803		115,698		115,698	37	115,735		3
4	Laundry	22,250	22,842		45,092		45,092		45,092		4
5	Heat and Other Utilities			83,091	83,091		83,091	284	83,375		5
6	Maintenance	46,575	8,646	15,581	70,802		70,802	1,832	72,634		6
7	Other (specify):* Home Off. Ben. All.							211	211		7
8	TOTAL General Services	321,696	205,832	100,229	627,757		627,757	826	628,583		8
	B. Health Care and Programs										
9	Medical Director			20,400	20,400		20,400		20,400		9
10	Nursing and Medical Records	877,142	58,793	5,363	941,298		941,298	13	941,311		10
10a	Therapy			217,782	217,782		217,782		217,782		10a
11	Activities	35,112	131	36	35,279		35,279	(9,459)	25,820		11
12	Social Services	29,196			29,196		29,196		29,196		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	941,450	58,924	243,581	1,243,955		1,243,955	(9,446)	1,234,509		16
	C. General Administration										
17	Administrative			234,300	234,300		234,300	(171,300)	63,000		17
18	Directors Fees										18
19	Professional Services			7,374	7,374		7,374	20,029	27,403		19
20	Dues, Fees, Subscriptions & Promotions			4,619	4,619		4,619	320	4,939		20
21	Clerical & General Office Expenses	25,631	4,840	18,249	48,720		48,720	63,912	112,632		21
22	Employee Benefits & Payroll Taxes			191,212	191,212		191,212		191,212		22
23	Inservice Training & Education							75	75		23
24	Travel and Seminar							4	4		24
25	Other Admin. Staff Transportation			31,293	31,293		31,293	3,461	34,754		25
26	Insurance-Prop.Liab.Malpractice			32,800	32,800		32,800	669	33,469		26
27	Other (specify):* Home Off. Ben. All.							4,289	4,289		27
28	TOTAL General Administration	25,631	4,840	519,847	550,318		550,318	(78,541)	471,777		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,288,777	269,596	863,657	2,422,030		2,422,030	(87,161)	2,334,869		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 Rehabilitation & HCC

#0052647

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	D. Ownership											
30	Depreciation			100,719	100,719	100,719	(29,991)	70,728				30
31	Amortization of Pre-Op. & Org.			11,523	11,523	11,523	11,697	23,220				31
32	Interest			44,380	44,380	44,380	70,947	115,327				32
33	Real Estate Taxes			34,564	34,564	34,564	301	34,865				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			8,907	8,907	8,907	554	9,461				35
36	Other (specify):*											36
37	TOTAL Ownership			200,093	200,093	200,093	53,508	253,601				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		86,346		86,346	86,346		86,346				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			147,496	147,496	147,496		147,496				42
43	Other (specify):* Non-allowable Costs	29,202	1,518	67,271	97,991	97,991	(97,991)					43
44	TOTAL Special Cost Centers	29,202	87,864	214,767	331,833	331,833	(97,991)	233,842				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,317,979	357,460	1,278,517	2,953,956	2,953,956	(131,644)	2,822,312				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	(5,357)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,084)	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	(28,710)	30		9
10	Interest and Other Investment Income	(19,153)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(292)	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	(20,029)	43		18
19	Entertainment				19
20	Contributions	(100)	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	(22,812)	43		24
25	Fund Raising, Advertising and Promotional	(31,782)	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	(31,544)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (166,863)		\$	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	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)	35,219	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 35,219		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (131,644)		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 Rehabilitation & HCC

ID# 0052647

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs-Part A	\$ (7,335)	43	1
2	X-Rays-Part A	(2,285)	43	2
3	Disallowed Special Events	424	43	3
4	Offset Miscellaneous Office Supplies Revenue	(248)	21	4
5	Offset Transportation Revenue	(9,459)	11	5
6	Pet Expense	(1,251)	43	6
7	Disallowed Chamber of Commerce Dues	(345)	20	7
8	Disallowed Non-Care Asset Depreciation	(5,600)	30	8
9	Offset Cable TV Revenue	(5,445)	43	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		(31,544)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Polo Rehabilitation & HCC# 0052647

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	3,739	0	0	0	0	0	0	0	0	0	3,739	1
2	Food Purchase	(5,357)	80	0	0	0	0	0	0	0	0	0	(5,277)	2
3	Housekeeping	0	37	0	0	0	0	0	0	0	0	0	37	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	284	0	0	0	0	0	0	0	0	0	284	5
6	Maintenance	0	1,832	0	0	0	0	0	0	0	0	0	1,832	6
7	Other (specify):*	0	211	0	0	0	0	0	0	0	0	0	211	7
8	TOTAL General Services	(5,357)	6,183	0	0	0	0	0	0	0	0	0	826	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	13	0	0	0	0	0	0	0	0	0	13	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(9,459)	0	0	0	0	0	0	0	0	0	0	(9,459)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(9,459)	13	0	0	0	0	0	0	0	0	0	(9,446)	16
	C. General Administration													
17	Administrative	0	(171,300)	0	0	0	0	0	0	0	0	0	(171,300)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	7,883	0	12,146	0	0	0	0	0	0	0	20,029	19
20	Fees, Subscriptions & Promotions	(345)	0	501	164	0	0	0	0	0	0	0	320	20
21	Clerical & General Office Expenses	(248)	0	46,339	17,821	0	0	0	0	0	0	0	63,912	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	75	0	0	0	0	0	0	0	0	75	23
24	Travel and Seminar	0	0	4	0	0	0	0	0	0	0	0	4	24
25	Other Admin. Staff Transportation	0	0	3,461	0	0	0	0	0	0	0	0	3,461	25
26	Insurance-Prop.Liab.Malpractice	0	0	669	0	0	0	0	0	0	0	0	669	26
27	Other (specify):*	0	0	4,289	0	0	0	0	0	0	0	0	4,289	27
28	TOTAL General Administration	(593)	(163,417)	55,338	30,131	0	0	0	0	0	0	0	(78,541)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(15,409)	(157,221)	55,338	30,131	0	0	0	0	0	0	0	(87,161)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Polo Rehabilitation & HCC# 0052647

Report Period Beginning:

1/1/2013 Ending:

12/31/2013

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	(34,310)	0	3,072	1,247	0	0	0	0	0	0	0	(29,991)	30
31	Amortization of Pre-Op. & Org.	0	0	0	11,697	0	0	0	0	0	0	0	11,697	31
32	Interest	(19,153)	0	5,110	84,990	0	0	0	0	0	0	0	70,947	32
33	Real Estate Taxes	0	0	301	0	0	0	0	0	0	0	0	301	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	554	0	0	0	0	0	0	0	0	554	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(53,463)	0	9,037	97,934	0	0	0	0	0	0	0	53,508	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):*	(97,991)	0	0	0	0	0	0	0	0	0	0	(97,991)	43
44	TOTAL Special Cost Centers	(97,991)	0	0	0	0	0	0	0	0	0	0	(97,991)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(166,863)	(157,221)	64,375	128,065	0	0	0	0	0	0	0	(131,644)	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%	\$ 3,739	\$ 3,739	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	80	80	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	37	37	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	284	284	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,832	1,832	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	211	211	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	13	13	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	234,300	Petersen Health Care, Inc.	100.00%	63,000	(171,300)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	7,883	7,883	12
13	V							13
14	Total		\$ 234,300			\$ 77,079	\$ * (157,221)	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%	\$ 501	\$	501	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	46,339		46,339	16
17	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	75		75	17
18	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	4		4	18
19	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	3,461		3,461	19
20	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	669		669	20
21	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	4,289		4,289	21
22	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	3,072		3,072	22
23	V	32 Interest		Petersen Health Care, Inc.	100.00%	5,110		5,110	23
24	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	301		301	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%	554		554	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		\$			\$ 64,375	\$ *	64,375	39

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

Facility Name & ID Number

Polo Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending: 12/31/2013

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%	12,146	12,146	26	
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care V, LLC	100.00%	164	164	27	
28	V	21 Clerical and General Office		Petersen Health Care V, LLC	100.00%	17,821	17,821	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%	1,247	1,247	34	
35	V	31 Amortization		Petersen Health Care V, LLC	100.00%	11,697	11,697	35	
36	V	32 Interest		Petersen Health Care V, LLC	100.00%	84,990	84,990	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		\$			\$ 128,065	\$ *	128,065	39

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

Facility Name & ID Number

Polo Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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 J	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syste	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankf	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

Polo Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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 Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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			Cornerstone Health and Rehabilitation	Peoria				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 Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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 Polo Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending: 2/31/2013

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,560,986	75	\$ 307,592	\$ 295,212	18,975	\$ 3,739	1
2	2	Food	Resident Days	1,560,986	75	6,577	0	18,975	80	2
3	3	Housekeeping	Resident Days	1,560,986	75	3,057	0	18,975	37	3
4	4	Laundry	Resident Days	1,560,986	75	0	0	18,975	0	4
5	5	Utilities	Resident Days	1,560,986	75	23,338	0	18,975	284	5
6	6	Maintenance	Resident Days	1,560,986	75	150,672	97,358	18,975	1,832	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	17,394	0	18,975	211	7
8	10	Nursing and Medical Records	Resident Days	1,560,986	75	1,082	0	18,975	13	8
9	10A	Therapy	Resident Days	1,560,986	75	0	0	18,975	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	0	0	18,975	0	10
11	17	Administrative	Resident Days	1,560,986	75	4,578,456	4,578,456	18,975	63,000	11
12	19	Professional Services	Resident Days	1,560,986	75	648,504	0	18,975	7,883	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,560,986	75	41,231	0	18,975	501	13
14	21	Clerical and General Office	Resident Days	1,560,986	75	3,812,055	3,383,297	18,975	46,339	14
15	23	Inservice Training & Education	Resident Days	1,560,986	75	6,148	0	18,975	75	15
16	24	Travel and Seminar	Resident Days	1,560,986	75	313	0	18,975	4	16
17	25	Other Admin. Staff Transport.	Resident Days	1,560,986	75	284,745	0	18,975	3,461	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,560,986	75	54,993	0	18,975	669	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	352,851	0	18,975	4,289	19
20	30	Depreciation	Resident Days	1,560,986	75	252,711	0	18,975	3,072	20
21	32	Interest	Resident Days	1,560,986	75	420,365	0	18,975	5,110	21
22	33	Real Estate Taxes	Resident Days	1,560,986	75	24,742	0	18,975	301	22
23	34	Rent-Facility and Grounds	Resident Days	1,560,986	75	0	0	18,975	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,560,986	75	45,546	0	18,975	554	24
25	TOTALS					\$ 11,032,372	\$ 8,354,323		\$ 141,454	25

Facility Name & ID Number Polo Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending: 2/31/2013

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	68,450	2		18,975		1
2	2	Food	Resident Days	68,450	2		18,975		2
3	3	Housekeeping	Resident Days	68,450	2		18,975		3
4	4	Laundry	Resident Days	68,450	2		18,975		4
5	5	Utilities	Resident Days	68,450	2		18,975		5
6	6	Maintenance	Resident Days	68,450	2		18,975		6
7	7	Mgmt. Allocation of Benefits	Resident Days	68,450	2		18,975		7
8	10	Nursing and Medical Records	Resident Days	68,450	2		18,975		8
9	10A	Therapy	Resident Days	68,450	2		18,975		9
10	15	Mgmt. Allocation of Benefits	Resident Days	68,450	2		18,975		10
11	17	Administrative	Resident Days	68,450	2		18,975		11
12	19	Professional Services	Resident Days	68,450	2	43,817	18,975	12,146	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	68,450	2	593	18,975	164	13
14	21	Clerical and General Office	Resident Days	68,450	2	64,286	18,975	17,821	14
15	22	Employee Benefits & Payroll	Resident Days	68,450	2		18,975		15
16	24	Travel and Seminar	Resident Days	68,450	2		18,975		16
17	25	Other Admin. Staff Transport.	Resident Days	68,450	2		18,975		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	68,450	2		18,975		18
19	27	Mgmt. Allocation of Benefits	Resident Days	68,450	2		18,975		19
20	30	Depreciation	Resident Days	68,450	2	4,500	18,975	1,247	20
21	31	Amortization	Resident Days	68,450	2	42,194	18,975	11,697	21
22	32	Interest	Resident Days	68,450	2	306,591	18,975	84,990	22
23	34	Rent-Facility and Grounds	Resident Days	68,450	2		18,975		23
24	35	Rent-Equipment & Vehicles	Resident Days	68,450	2		18,975		24
25	TOTALS					\$ 461,981	\$	\$ 128,065	25

Facility Name & ID Number

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Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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		3	4	5	6		8	9	10						
		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	4/15/08	\$ 1,136,000	\$ 1,023,203	4/15/14	0.0404	\$ 44,380	1					
2												2					
3												3					
4												4					
5												5					
	Working Capital																
6												6					
7												7					
8												8					
9	TOTAL Facility Related						\$ 1,136,000	\$ 1,023,203			\$ 44,380	9					
	B. Non-Facility Related*																
10												10					
11											(19,153)	11					
12											5,110	12					
13											84,990	13					
14	TOTAL Non-Facility Related						\$	\$			\$ 70,947	14					
15	TOTALS (line 9+line14)						\$ 1,136,000	\$ 1,023,203			\$ 115,327	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* 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 2012 report.				\$	35,916	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.)		2012		\$	34,720	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(1,196)	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	35,760	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.			
				\$	301	6
					Home Office Allocation	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	34,865	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2008	33,982	8			
	2009	34,774	9			
	2010	35,072	10			
	2011	34,867	11			
	2012	34,720	12			
Accrual based on prior year tax bill.						
				FOR BHF USE ONLY		
				13	FROM R. E. TAX STATEMENT FOR 2012	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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Polo Rehabilitation & HCC COUNTY Ogle
 FACILITY IDPH LICENSE NUMBER 0052647
 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 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>14-15-151-004</u>	<u>Long-Term Care Facility</u>	\$ <u>34,720.20</u>	\$ <u>34,720.20</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>34,720.20</u></u>	\$ <u><u>34,720.20</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 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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: 11,523 2. Number of Years Over Which it is Being Amortized: 1
 3. Current Period Amortization: 11,523 4. Dates Incurred: 2013 Loan Costs for Failed Loan Application

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	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	81	2008	1972	\$ 1,151,846	\$	39	\$ 29,534	\$ 29,534	\$ 162,437
5									
6									
7									
8									
Improvement Type**									
9	Sprinkler System		2010	98,590		20	4,930	4,930	12,325
10	Water Heater		2010	9,624		10	962	962	3,367
11	Plug and Pull Sprinkler Heads		2011	2,677		7	382	382	955
12	Sprinkler System Repair		2011	3,000		5	600	600	1,282
13	Patio		2011	3,750		15	250	250	625
14	Condensing Unit		2011	19,342		15	1,290	1,290	3,225
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30	Land Improvements Booked								
31	Building Booked				46,074			(46,074)	
32	Building Improvement Booked				8,414			(8,414)	
33									
34	2013-Home Office Allocation-Building Improvements			8,922			214	214	
35	2013-Home Office Allocation-Land Improvements			833			53	53	
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	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)		\$ 1,298,584	\$ 54,488		\$ 38,215	\$ (16,273)	\$ 184,216	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	\$ 283,438	\$ 40,491	\$ 28,344	\$ (12,147)	5-10 yrs.	\$ 148,571	71
72	Current Year Purchases	2,349	140	117	(23)	10 yrs.	117	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			4,052	4,052			74
75	TOTALS	\$ 285,787	\$ 40,631	\$ 32,513	\$ (8,118)		\$ 148,688	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										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)	\$ 1,740,743	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 95,119	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 70,728	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (24,391)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 332,904	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	\$ 17,733	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 28,000	\$ 5,600	\$ 17,733	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.

Facility Name & ID Number Polo Rehabilitation & HCC

0052647

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

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. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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: \$ 9,461 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

* 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 Rehabilitation & HCC

0052647

Period Beginning 1/1/2013

Period End 12/31/2013

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$	2,315
Dishwasher		-
Laundry Equipment		-
Copier		6,592
Home Office Allocation		554
		<u>9,461</u>

Facility Name & ID Number Polo Rehabilitation & HCC # 0052647 Report Period Beginning: 1/1/2013 Ending: 12/31/2013
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>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		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	5,876	\$ 88,145	\$	5,876	\$ 88,145	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		383	5,743		383	5,743	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		8,259	123,885		8,259	123,885	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				86,346		86,346	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)			1	9		1	9	13
14	TOTAL			\$	14,519	\$ 217,782	\$ 86,346	14,519	\$ 304,128	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 Rehabilitation & HCC**# **0052647**Report Period Beginning: **1/1/2013**

Ending:

12/31/2013**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2013**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,630,330	\$ 1,630,330	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>54,334</u>)	602,128	602,128	3
4	Supply Inventory (priced at)	8,974	8,974	4
5	Short-Term Investments			5
6	Prepaid Insurance	29,344	29,344	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Security Deposits</u>	5,765	5,765	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,276,541	\$ 2,276,541	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	1,160,768	14
15	Leasehold Improvements, at Historical Cost	136,983	137,816	15
16	Equipment, at Historical Cost	313,787	285,787	16
17	Accumulated Depreciation (book methods)	(543,960)	(332,904)	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 (spec <u>A/R Prior Owner</u>)	1,813	1,813	22
23	Other(specify): <u>Non-Care Assets</u>		10,267	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,216,841	\$ 1,419,919	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,493,382	\$ 3,696,460	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 374,859	\$ 374,859	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	78,222	78,222	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,012	5,012	31
32	Accrued Real Estate Taxes(Sch.IX-B)	35,760	35,760	32
33	Accrued Interest Payable	3,007	3,007	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	37,184	37,184	36
37	<u>Accrued Management Fees</u>	75,909	75,909	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 609,953	\$ 609,953	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,023,203	1,023,203	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due To From</u>	271,549	271,549	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,294,752	\$ 1,294,752	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,904,705	\$ 1,904,705	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,588,677	\$ 1,791,755	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,493,382	\$ 3,696,460	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,267,318	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(845)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,266,473	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	322,204	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)	\$ 322,204	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)	\$ 1,588,677	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Polo Rehabilitation & HCC# 0052647Report Period Beginning: 1/1/2013Ending: 12/31/2013

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,946,747	1
2	Discounts and Allowances for all Levels	(250,644)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,696,103	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	371,026	6
7	Oxygen	536	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 371,562	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	5,357	14
15	Telephone, Television and Radio	5,445	15
16	Rental of Facility Space		16
17	Sale of Drugs	154,943	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	11,259	20
21	Other Medical Services	2,631	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 179,635	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	19,153	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 19,153	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	248	28
28a	Transportation Revenue	9,459	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 9,707	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,276,160	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	627,757	31
32	Health Care	1,243,955	32
33	General Administration	550,318	33
B. Capital Expense			
34	Ownership	200,093	34
C. Ancillary Expense			
35	Special Cost Centers	184,337	35
36	Provider Participation Fee	147,496	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,953,956	40
41	Income before Income Taxes (line 30 minus line 40)**	322,204	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 322,204	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,506,509	44
45	Private Pay - Net Inpatient Revenue	859,170	45
46	Medicare - Net Inpatient Revenue	335,022	46
47	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(4,598)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,696,103	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.

Facility Name & ID Number Polo Rehabilitation & HCC

0052647

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

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	\$ 69,572	\$ 33.45	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,114	5,125	137,804	26.89	3
4	Licensed Practical Nurses	10,644	11,031	253,023	22.94	4
5	CNAs & Orderlies	32,050	33,381	351,639	10.53	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,904	1,996	25,897	12.97	9
10	Activity Assistants	1,090	1,090	9,215	8.45	10
11	Social Service Workers	2,080	2,080	29,196	14.04	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	44,320	21.31	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,415	12,994	118,656	9.13	15
16	Dishwashers					16
17	Maintenance Workers	1,948	2,116	46,575	22.01	17
18	Housekeepers	9,158	9,296	89,895	9.67	18
19	Laundry	2,300	2,380	22,250	9.35	19
20	Administrator	2,080	2,080	63,000	30.29	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,961	2,116	25,631	12.11	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 C: Care Plan Coor.	2,080	2,080	65,104	31.30	32
33	Other(specify) <u>Marketing</u>	1,829	1,885	29,202	15.49	33
34	TOTAL (lines 1 - 33)	90,813	93,810	\$ 1,380,979 *	\$ 14.72	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	31	\$ 1,557	L1, C3	35
36	Medical Director	Monthly	20,400	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,794	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)	31	\$ 25,751		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

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	
Rhonda Biller	Administrator	0	\$ 63,000	Workers' Compensation Insurance	\$ 39,913	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	36,647	Advertising: Employee Recruitment	1,066	
				FICA Taxes	93,856	Health Care Worker Background Check		
				Employee Health Insurance	(13,101)	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	89	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	325	
				Employee Relations	33,632	Miscellaneous Dues & Subscriptions	345	
				Employee Retirement	265	Home Office Allocation	665	
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 63,000					
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 234,300				Out-of-State Travel	\$
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 234,300				In-State Travel	
(Attach a copy of any management service agreement)								
C. Professional Services				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Vendor/Payee	Type	Amount		\$ 191,212			\$ 4,939	
E-Health Data Solutions	Computer Services	\$ 1,850						
Frontier	Computer Services	1,027						
Lane & Waterman	Legal Fees	2,129						
Honkamp Kruger & Co.	Accounting Fees	1,987						
Ludens Potter & Melton	Legal Fees	356						
Ogle County Circuit Clerk	Legal Fees	25						
TOTAL (agree to Schedule V, line 19, column 3)								
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 7,374					

* Attach copy of IMRF notifications

**See instructions.

Polo Rehabilitation & HCC

0052647

Period Beginning

1/1/2013

Period End

12/31/2013

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		7,374
Home Office Allocation		
SmithAmundsen	Legal	469
Cole, Schotz, Meisel	Legal	1609
Black, Hedin, Ballard	Legal	23
Ginoli & Company	Accountants	5382
Miscellaneous	Computer Services	71
Odessian LLC	Computer Services	37
CCH	Computer Services	11
Lexis-Nexis	Computer Services	4
Ipanema Solutions	Computer Services	10
Macquarie Technology Services	Computer Services	67
Advanced Answers on Demand	Computer Services	3470
TeamViewer	Computer Services	11
Stratus Networks	Computer Services	280
Kemper Technology	Computer Services	216
AT&T	Computer Services	4
Medifax	Computer Services	31
Vision Share/Ability Network	Computer Services	475
Barracuda	Computer Services	86
CIAN	Computer Services	114
Comcast	Computer Services	25
Emdeon	Computer Services	38
Marotta Gund Budd & Dzera	Other Prof Fees	1062
David Budde	Other Prof Fees	22
Pharmacy Price Mangement	Other Prof Fees	88
All Scripts	Other Prof Fees	3867

Optimizer Systems
E-Health Data Systems

Other Prof Fees 915
Other Prof Fees 1642

Total (agree to Schedule V, line 19, column 8)

27,403

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												
4	N/A											
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Polo Rehabilitation & HCC

0052647

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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. \$ 11,143 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. \$ 147,496
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 5,357
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 9,459
- 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? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Ginoli & Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? No
Attach invoices and a summary of services for all architect and appraisal fees.