

Facility Name & ID Number Rochelle Gardens Care Center

0050617 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	68	Skilled (SNF)	68	24,820	1
2		Skilled Pediatric (SNF/PED)			2
3	6	Intermediate (ICF)	6	2,190	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	74	TOTALS	74	27,010	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	17,227	631	434	18,292	8
9	SNF/PED					9
10	ICF	1,585			1,585	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,812	631	434	19,877	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.59%

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 10/31/2006

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

YES Date 10/31/2006 NO

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

YES NO If YES, enter number of beds certified 68 and days of care provided 434

Medicare Intermediary National Government 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

Rochelle Gardens Care Center

0050617

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	124,242	12,914	1,368	138,524		138,524	3,917	142,441		1
2	Food Purchase		130,041		130,041		130,041	84	130,125		2
3	Housekeeping	73,316	27,344		100,660		100,660	39	100,699		3
4	Laundry	36,548	7,480	101	44,129		44,129		44,129		4
5	Heat and Other Utilities			65,037	65,037		65,037	297	65,334		5
6	Maintenance	31,870	17,902	27,259	77,031		77,031	1,919	78,950		6
7	Other (specify):* Home Off. Ben. All.							222	222		7
8	TOTAL General Services	265,976	195,681	93,765	555,422		555,422	6,478	561,900		8
	B. Health Care and Programs										
9	Medical Director			13,000	13,000		13,000		13,000		9
10	Nursing and Medical Records	849,294	130,706	5,489	985,489		985,489	(2,952)	982,537		10
10a	Therapy			26,612	26,612		26,612		26,612		10a
11	Activities	74,485	202	226	74,913		74,913	(21,545)	53,368		11
12	Social Services	35,040	14		35,054		35,054		35,054		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	958,819	130,922	45,327	1,135,068		1,135,068	(24,497)	1,110,571		16
	C. General Administration										
17	Administrative			199,200	199,200		199,200	(127,968)	71,232		17
18	Directors Fees										18
19	Professional Services			5,856	5,856		5,856	13,946	19,802		19
20	Dues, Fees, Subscriptions & Promotions			143	143		143	689	832		20
21	Clerical & General Office Expenses	33,544	5,381	15,839	54,764		54,764	53,855	108,619		21
22	Employee Benefits & Payroll Taxes			166,940	166,940		166,940		166,940		22
23	Inservice Training & Education							78	78		23
24	Travel and Seminar							4	4		24
25	Other Admin. Staff Transportation			12,011	12,011		12,011	3,626	15,637		25
26	Insurance-Prop.Liab.Malpractice			35,578	35,578		35,578	700	36,278		26
27	Other (specify):* Home Off. Ben. All.							4,493	4,493		27
28	TOTAL General Administration	33,544	5,381	435,567	474,492		474,492	(50,577)	423,915		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,258,339	331,984	574,659	2,164,982		2,164,982	(68,596)	2,096,386		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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			107,533	107,533		107,533	(12,381)	95,152			30
31	Amortization of Pre-Op. & Org.			9,520	9,520		9,520		9,520			31
32	Interest			6,872	6,872		6,872	113,467	120,339			32
33	Real Estate Taxes			23,810	23,810		23,810	315	24,125			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			13,740	13,740		13,740	762	14,502			35
36	Other (specify):*											36
37	TOTAL Ownership			161,475	161,475		161,475	102,163	263,638			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		12,288		12,288		12,288		12,288			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			159,214	159,214		159,214		159,214			42
43	Other (specify):* Non-allowable Costs	8,964	75	52,948	61,987		61,987	(61,987)				43
44	TOTAL Special Cost Centers	8,964	12,363	212,162	233,489		233,489	(61,987)	171,502			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,267,303	344,347	948,296	2,559,946		2,559,946	(28,420)	2,531,526			45

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

Facility Name & ID Number Rochelle Gardens Care Center

0050617

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

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				4
5	Telephone, TV & Radio in Resident Rooms	(9,159)	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	(15,797)	30		9
10	Interest and Other Investment Income	(12,859)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(24,298)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(14,999)	43		24
25	Fund Raising, Advertising and Promotional	(9,992)	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	(28,176)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (115,280)		\$	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)	86,860	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 86,860		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (28,420)		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

Rochelle Gardens Care Center

ID# 0050617

Report Period Beginning: 1/1/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Offset Miscellaneous Office Supplies Revenue	\$ (126)	21	1
2	Offset Transportation Revenue	(21,545)	11	2
3	Special Events	63	43	3
4	Disallowed Air Travel Expense	(1,667)	43	4
5	Offset Miscellaneous Nursing Supplies	(2,966)	10	5
6	X-Rays-Part A	(130)	43	6
7	Labs-Part A	(1,805)	43	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(28,176)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rochelle Gardens Care Center# 0050617

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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	3,917	0	0	0	0	0	0	0	0	0	3,917	1
2	Food Purchase	0	84	0	0	0	0	0	0	0	0	0	84	2
3	Housekeeping	0	39	0	0	0	0	0	0	0	0	0	39	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	297	0	0	0	0	0	0	0	0	0	297	5
6	Maintenance	0	1,919	0	0	0	0	0	0	0	0	0	1,919	6
7	Other (specify):*	0	222	0	0	0	0	0	0	0	0	0	222	7
8	TOTAL General Services	0	6,478	0	0	0	0	0	0	0	0	0	6,478	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(2,966)	14	0	0	0	0	0	0	0	0	0	(2,952)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(21,545)	0	0	0	0	0	0	0	0	0	0	(21,545)	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	(24,511)	14	0	0	0	0	0	0	0	0	0	(24,497)	16
	C. General Administration													
17	Administrative	0	(127,968)	0	0	0	0	0	0	0	0	0	(127,968)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	8,258	0	0	0	0	0	0	0	0	0	8,258	19
20	Fees, Subscriptions & Promotions	0	0	525	5,688	0	0	0	0	0	0	0	6,213	20
21	Clerical & General Office Expenses	(126)	0	48,541	164	0	0	0	0	0	0	0	48,579	21
22	Employee Benefits & Payroll Taxes	0	0	0	5,440	0	0	0	0	0	0	0	5,440	22
23	Inservice Training & Education	0	0	78	0	0	0	0	0	0	0	0	78	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	3,626	0	0	0	0	0	0	0	0	3,626	25
26	Insurance-Prop.Liab.Malpractice	0	0	700	0	0	0	0	0	0	0	0	700	26
27	Other (specify):*	0	0	4,493	0	0	0	0	0	0	0	0	4,493	27
28	TOTAL General Administration	(126)	(119,710)	57,967	11,292	0	0	0	0	0	0	0	(50,577)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(24,637)	(113,218)	57,967	11,292	0	0	0	0	0	0	0	(68,596)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Rochelle Gardens Care Center# 0050617

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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(9,159)	0	3,218	198	0	0	0	0	0	0	0	(5,743)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	5,353	120,973	0	0	0	0	0	0	0	126,326	32
33	Real Estate Taxes	0	0	315	0	0	0	0	0	0	0	0	315	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	580	182	0	0	0	0	0	0	0	762	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(9,159)	0	9,466	121,353	0	0	0	0	0	0	0	121,660	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):*	(3,539)	0	0	0	0	0	0	0	0	0	0	(3,539)	43
44	TOTAL Special Cost Centers	(3,539)	0	0	0	0	0	0	0	0	0	0	(3,539)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(37,335)	(113,218)	67,433	132,645	0	0	0	0	0	0	0	49,525	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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 3,917	\$ 3,917	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	84	84	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	39	39	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	297	297	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,919	1,919	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	222	222	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	14	14	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	199,200	Petersen Health Care, Inc.	100.00%	71,232	(127,968)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	8,258	8,258	12
13	V							13
14	Total		\$ 199,200			\$ 85,982	\$ * (113,218)	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 <u>Dues, Fees, Subs & Promotions</u>	\$	<u>Petersen Health Care, Inc.</u>	100.00%	\$ 525	\$	525	15
16	V	21 <u>Clerical and General Office</u>		<u>Petersen Health Care, Inc.</u>	100.00%	48,541		48,541	16
17	V	23 <u>Inservice Training & Education</u>		<u>Petersen Health Care, Inc.</u>	100.00%	78		78	17
18	V	24 <u>Travel and Seminar</u>		<u>Petersen Health Care, Inc.</u>	100.00%	4		4	18
19	V	25 <u>Other Admin. Staff Transport.</u>		<u>Petersen Health Care, Inc.</u>	100.00%	3,626		3,626	19
20	V	26 <u>Insurance-Prop./Liab./Malprac.</u>		<u>Petersen Health Care, Inc.</u>	100.00%	700		700	20
21	V	27 <u>Mgmt. Allocation of Benefits</u>		<u>Petersen Health Care, Inc.</u>	100.00%	4,493		4,493	21
22	V	30 <u>Depreciation</u>		<u>Petersen Health Care, Inc.</u>	100.00%	3,218		3,218	22
23	V	32 <u>Interest</u>		<u>Petersen Health Care, Inc.</u>	100.00%	5,353		5,353	23
24	V	33 <u>Real Estate Taxes</u>		<u>Petersen Health Care, Inc.</u>	100.00%	315		315	24
25	V	34 <u>Rent-Facility and Grounds</u>		<u>Petersen Health Care, Inc.</u>	100.00%	0			25
26	V	35 <u>Rent-Equipment & Vehicles</u>		<u>Petersen Health Care, Inc.</u>	100.00%	580		580	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		\$			\$ 67,433	\$ *	67,433	39

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

Facility Name & ID Number Rochelle Gardens Care Center# 0050617Report Period Beginning: 1/1/2013Ending: 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 Network, LLC	100.00%	\$ 0	\$	15	
16	V	2 Food		Petersen Health Network, LLC	100.00%	0		16	
17	V	3 Housekeeping		Petersen Health Network, LLC	100.00%	0		17	
18	V	4 Laundry		Petersen Health Network, LLC	100.00%	0		18	
19	V	5 Utilities		Petersen Health Network, LLC	100.00%	0		19	
20	V	6 Maintenance		Petersen Health Network, LLC	100.00%	0		20	
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		21	
22	V	10 Nursing and Medical Records		Petersen Health Network, LLC	100.00%	0		22	
23	V	12 Social Services		Petersen Health Network, LLC	100.00%	0		23	
24	V	17 Administrative		Petersen Health Network, LLC	100.00%	0		24	
25	V	19 Professional Services		Petersen Health Network, LLC	100.00%	0		25	
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Network, LLC	100.00%	5,688	5,688	26	
27	V	21 Clerical and General Office		Petersen Health Network, LLC	100.00%	164	164	27	
28	V	22 Employee Benefits & Payroll		Petersen Health Network, LLC	100.00%	5,440	5,440	28	
29	V	23 Inservice Training & Education		Petersen Health Network, LLC	100.00%	0		29	
30	V	24 Travel and Seminar		Petersen Health Network, LLC	100.00%	0		30	
31	V	25 Other Admin. Staff Transport.		Petersen Health Network, LLC	100.00%	0		31	
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Network, LLC	100.00%	0		32	
33	V	27 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		33	
34	V	30 Depreciation		Petersen Health Network, LLC	100.00%	198	198	34	
35	V	32 Interest		Petersen Health Network, LLC	100.00%	120,973	120,973	35	
36	V	33 Real Estate Taxes		Petersen Health Network, LLC	100.00%	0		36	
37	V	34 Rent-Facility and Grounds		Petersen Health Network, LLC	100.00%	0		37	
38	V	35 Rent-Equipment & Vehicles		Petersen Health Network, LLC	100.00%	182	182	38	
39	Total		\$			\$ 132,645	\$ *	132,645	39

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

Facility Name & ID Number

Rochelle Gardens Care Center

0050617

Report Period Beginning:

1/1/2013

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

Rochelle Gardens Care Center

0050617

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

Rochelle Gardens Care Center

0050617

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

Facility Name & ID Number

Rochelle Gardens Care Center

0050617

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			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 Rochelle Gardens Care Center # 0050617 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 Rochelle Gardens Care Center

0050617

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	19,877	\$ 3,917	1
2	2	Food	Resident Days	1,560,986	75	6,577	0	19,877	84	2
3	3	Housekeeping	Resident Days	1,560,986	75	3,057	0	19,877	39	3
4	4	Laundry	Resident Days	1,560,986	75	0	0	19,877	0	4
5	5	Utilities	Resident Days	1,560,986	75	23,338	0	19,877	297	5
6	6	Maintenance	Resident Days	1,560,986	75	150,672	97,358	19,877	1,919	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	17,394	0	19,877	222	7
8	10	Nursing and Medical Records	Resident Days	1,560,986	75	1,082	0	19,877	14	8
9	10A	Therapy	Resident Days	1,560,986	75	0	0	19,877	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	0	0	19,877	0	10
11	17	Administrative	Resident Days	1,560,986	75	4,578,456	4,578,456	19,877	71,232	11
12	19	Professional Services	Resident Days	1,560,986	75	648,504	0	19,877	8,258	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,560,986	75	41,231	0	19,877	525	13
14	21	Clerical and General Office	Resident Days	1,560,986	75	3,812,055	3,383,297	19,877	48,541	14
15	23	Inservice Training & Education	Resident Days	1,560,986	75	6,148	0	19,877	78	15
16	24	Travel and Seminar	Resident Days	1,560,986	75	313	0	19,877	4	16
17	25	Other Admin. Staff Transport.	Resident Days	1,560,986	75	284,745	0	19,877	3,626	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,560,986	75	54,993	0	19,877	700	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	352,851	0	19,877	4,493	19
20	30	Depreciation	Resident Days	1,560,986	75	252,711	0	19,877	3,218	20
21	32	Interest	Resident Days	1,560,986	75	420,365	0	19,877	5,353	21
22	33	Real Estate Taxes	Resident Days	1,560,986	75	24,742	0	19,877	315	22
23	34	Rent-Facility and Grounds	Resident Days	1,560,986	75	0	0	19,877	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,560,986	75	45,546	0	19,877	580	24
25	TOTALS					\$ 11,032,372	\$ 8,354,323		\$ 153,415	25

Facility Name & ID Number Rochelle Gardens Care Center# 0050617 Report Period Beginning: 1/1/2013Ending: 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 Network, LLC

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

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	200,356	12	\$	\$	19,877	\$	1
2	2	Food	Resident Days	200,356	12			19,877		2
3	3	Housekeeping	Resident Days	200,356	12			19,877		3
4	4	Laundry	Resident Days	200,356	12			19,877		4
5	5	Utilities	Resident Days	200,356	12			19,877		5
6	6	Maintenance	Resident Days	200,356	12			19,877		6
7	7	Mgmt. Allocation of Benefits	Resident Days	200,356	12			19,877		7
8	10	Nursing and Medical Records	Resident Days	200,356	12			19,877		8
9	12	Social Services	Resident Days	200,356	12			19,877		9
10	17	Administrative	Resident Days	200,356	12			19,877		10
11	19	Professional Services	Resident Days	200,356	12			19,877		11
12	20	Dues, Fees, Subs & Promotions	Resident Days	200,356	12	57,335		19,877	5,688	12
13	21	Clerical and General Office	Resident Days	200,356	12	1,657		19,877	164	13
14	22	Employee Benefits & Payroll	Resident Days	200,356	12	54,836		19,877	5,440	14
15	23	Inservice Training & Education	Resident Days	200,356	12	(1)		19,877		15
16	24	Travel and Seminar	Resident Days	200,356	12			19,877		16
17	25	Other Admin. Staff Transport.	Resident Days	200,356	12			19,877		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	200,356	12			19,877		18
19	27	Mgmt. Allocation of Benefits	Resident Days	200,356	12			19,877		19
20	30	Depreciation	Resident Days	200,356	12	2,000		19,877	198	20
21	32	Interest	Resident Days	200,356	12	1,219,384		19,877	120,973	21
22	33	Real Estate Taxes	Resident Days	200,356	12			19,877		22
23	34	Rent-Facility and Grounds	Resident Days	200,356	12			19,877		23
24	35	Rent-Equipment & Vehicles	Resident Days	200,356	12	1,832		19,877	182	24
25	TOTALS					\$ 1,337,043	\$		\$ 132,645	25

Facility Name & ID Number Rochelle Gardens Care Center

0050617

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	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	The Private Bank		X	Mortgage	Varies	11/1/09	100,304	\$ 93,132	12/31/14	Varies	\$ 6,872	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 100,304	\$ 93,132			\$ 6,872	9						
B. Non-Facility Related*																		
10												10						
11											(12,859)	11						
12											5,353	12						
13											120,973	13						
14	TOTAL Non-Facility Related						\$	\$			\$ 113,467	14						
15	TOTALS (line 9+line14)						\$ 100,304	\$ 93,132			\$ 120,339	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.				\$	23,208	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			\$	23,162	2	
3. Under or (over) accrual (line 2 minus line 1).				\$	(46)	3	
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	23,856	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.				
					Home Office Allocation	315	
				\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	24,125	7	
Real Estate Tax History:							
Real Estate Tax Bill for Calendar Year:	2008	52,826	8	FOR BHF USE ONLY			
	2009	30,009	9	13	FROM R. E. TAX STATEMENT FOR 2012	\$	13
	2010	23,052	10	14	PLUS APPEAL COST FROM LINE 5	\$	14
	2011	22,528	11	15	LESS REFUND FROM LINE 6	\$	15
	2012	23,162	12	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
Accrual based on prior year tax bill.							

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.

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.**

Facility Name & ID Number Rochelle Gardens Care Center

0050617 Report Period Beginning:

1/1/2013 Ending:

12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 18,863 B. General Construction Type: Exterior Brick Frame Concrete Block Number of Stories 1

C. Does the Operating Entity? (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: 9,520 2. Number of Years Over Which it is Being Amortized: 1
 3. Current Period Amortization: 9,520 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:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>105,000</u>	<u>2006</u>	<u>\$ 60,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	105,000		\$ 60,000	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	74	2006		\$ 1,532,000	\$	30	\$ 51,067	\$ 51,067	\$ 383,002	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Fire System	2006		2,215		15	148	148	1,110	9
10	Exterior Sign	2007		4,130		15	275	275	1,788	10
11	Draperies	2007		2,537		10	254	254	1,651	11
12	Painting of Dining Room, Entry Halls, Office Walls, Ceilings	2007		1,225		15	82	82	533	12
13	Landscaping	2007		518		15	35	35	227	13
14	Painting of Resident Rooms, Bathrooms, Hallways, and Doors	2007		5,700		15	380	380	2,470	14
15	Painting of C-Wing	2007		2,930		15	195	195	1,268	15
16	Carpet for Resident Rooms	2007		21,701		15	1,447	1,447	9,405	16
17	Installation of Tile in Main Hall	2007		6,876		15	458	458	2,977	17
18	Wallpaper for Central Area of Nursing Home	2007		1,985		15	132	132	859	18
19	Landscaping	2007		3,852		15	257	257	1,670	19
20	Sprinkler Installation	2009		10,994		15	732	732	3,294	20
21	Smoke Detectors Replacement	2010		5,325		10	532	532	1,862	21
22	Sprinkler System Repair	2010		9,787		10	978	978	3,423	22
23	Generator Repair	2011		3,177		7	454	454	1,135	23
24	Water Main Repair	2012		25,002		15	1,666	1,666	2,499	24
25	Blacktop Replacement	2012		27,913		15	1,860	1,860	2,790	25
26	Roof Replacement	2013		44,697		25	894	894	894	26
27										27
28										28
29										29
30	Land Improvements Booked				1,896			(1,896)		30
31	Building Booked				61,280			(61,280)		31
32	Building Improvement Booked				7,767			(7,767)		32
33										33
34	2013-Home Office Allocation-Building Improvements			9,346			224	224		34
35	2013-Home Office Allocation-Land Improvements			872			56	56		35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Rochelle Gardens Care Center

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)	\$ 1,722,782	\$ 70,943		\$ 62,126	\$ (8,817)	\$ 422,857	70

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

Facility Name & ID Number **Rochelle Gardens Care Center**

0050617

Report Period Beginning:

1/1/2013

Ending:

12/31/2013

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	\$ 294,733	\$ 36,039	\$ 29,473	\$ (6,566)	5-10 yrs.	\$ 212,798	71
72	Current Year Purchases	8,342	551	417	(134)	10 yrs.	417	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			3,136	3,136			74
75	TOTALS	\$ 303,075	\$ 36,590	\$ 33,026	\$ (3,564)		\$ 213,215	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)	\$ 2,085,857	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 107,533	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 95,152	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (12,381)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 636,072	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Rochelle Gardens Care Center

0050617

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: \$ 9,708 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2012 Ford E250	\$ 411.03	\$ 4,794	17
18					18
19					19
20					20
21	TOTAL		\$ 411.03	\$ 4,794	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.

Rochelle Gardens Care Center

0050617

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	\$ 6,300
Dishwasher	712
Laundry Equipment	-
Copier	1,934
Home Office Allocation	762
	<u>9,708</u>

Facility Name & ID Number Rochelle Gardens Care Center # 0050617 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		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	844	\$ 12,664	\$	844	\$ 12,664	1	
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		148	2,223		148	2,223	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	10A(3)	hrs		782	11,725		782	11,725	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				12,288		12,288	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):									12	
13	Other (specify):									13	
14	TOTAL			\$	1,774	\$ 26,612	\$ 12,288	1,774	\$ 38,900	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 Rochelle Gardens Care Center# 0050617Report 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	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ (1,842,554)	\$ (1,842,554)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>18,993</u>)	630,126	630,126	3
4	Supply Inventory (priced at)	5,883	5,883	4
5	Short-Term Investments			5
6	Prepaid Insurance	30,194	30,194	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Security Deposit and PPD Lease</u>	2,535	2,535	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ (1,173,816)	\$ (1,173,816)	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	88,431	60,000	13
14	Buildings, at Historical Cost	1,532,000	1,541,346	14
15	Leasehold Improvements, at Historical Cost	149,596	181,436	15
16	Equipment, at Historical Cost	305,585	303,075	16
17	Accumulated Depreciation (book methods)	(761,616)	(636,072)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>A/P Prior Owner</u>	31,704	31,704	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,345,700	\$ 1,481,489	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 171,884	\$ 307,673	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 353,602	\$ 353,602	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	59,092	59,092	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,058	4,058	31
32	Accrued Real Estate Taxes(Sch.IX-B)	23,856	23,856	32
33	Accrued Interest Payable	579	579	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Payroll Withholdings</u>	15,850	15,850	36
37	<u>Accrued Management Fees</u>	98,153	98,153	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 555,190	\$ 555,190	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	93,132	93,132	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Intercompany Loan</u>	280,149	280,149	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 373,281	\$ 373,281	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 928,471	\$ 928,471	46
47	TOTAL EQUITY(page 18, line 24)	\$ (756,587)	\$ (620,798)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 171,884	\$ 307,673	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (504,648)	1
2	Restatements (describe):		2
3	Rounding	1	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (504,647)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(251,940)	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)	\$ (251,940)	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)	\$ (756,587)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Rochelle Gardens Care Center# 0050617Report 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	\$ 2,235,700	1
2	Discounts and Allowances for all Levels	(75,370)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,160,330	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	47,242	6
7	Oxygen	108	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 47,350	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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	59,882	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	1,814	20
21	Other Medical Services	1,134	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 62,830	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	12,859	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 12,859	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	3,092	28
28a	Transportation Revenue	21,545	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 24,637	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,308,006	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	555,422	31
32	Health Care	1,135,068	32
33	General Administration	474,492	33
B. Capital Expense			
34	Ownership	161,475	34
C. Ancillary Expense			
35	Special Cost Centers	74,275	35
36	Provider Participation Fee	159,214	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,559,946	40
41	Income before Income Taxes (line 30 minus line 40)**	(251,940)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (251,940)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,055,315	44
45	Private Pay - Net Inpatient Revenue	48,486	45
46	Medicare - Net Inpatient Revenue	58,284	46
47	Other-(specify) <u>Charity Contractual Allowance</u>	(1,755)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,160,330	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 Rochelle Gardens Care Center

0050617

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	1,947	\$ 60,375	\$ 31.01	1
2	Assistant Director of Nursing	2,080	61,073	29.36	2
3	Registered Nurses	11,021	290,262	25.81	3
4	Licensed Practical Nurses	3,880	95,606	24.07	4
5	CNAs & Orderlies	27,558	341,978	12.38	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides				8
9	Activity Director	1,950	36,402	17.35	9
10	Activity Assistants	1,216	14,711	12.10	10
11	Social Service Workers	2,072	35,040	16.91	11
12	Dietician				12
13	Food Service Supervisor	2,049	25,621	12.50	13
14	Head Cook				14
15	Cook Helpers/Assistants	10,855	98,621	8.89	15
16	Dishwashers				16
17	Maintenance Workers	1,978	31,870	15.49	17
18	Housekeepers	7,226	73,316	9.63	18
19	Laundry	3,996	36,548	8.95	19
20	Administrator	2,080	71,232	34.25	20
21	Assistant Administrator				21
22	Other Administrative				22
23	Office Manager	1,991	33,544	16.01	23
24	Clerical				24
25	Vocational Instruction				25
26	Academic Instruction				26
27	Medical Director				27
28	Qualified MR Prof. (QMRP)				28
29	Resident Services Coordinator				29
30	Habilitation Aides (DD Homes)				30
31	Medical Records				31
32	Other Health C: <u>Marketing</u>	583	8,964	15.38	32
33	Other(specify) <u>Transportation</u>	1,861	23,372	12.14	33
34	TOTAL (lines 1 - 33)	84,343	\$ 1,338,535 *	\$ 15.59	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	27	\$ 1,368	L1, C3	35
36	Medical Director	Monthly	13,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,081	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)	27	\$ 18,449		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	48	1,408	L10, C3	51
52	Certified Nurse Assistants/Aides			52	
53	TOTAL (lines 50 - 52)	48	\$ 1,408		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	
David Lenzo	Administrator	0	\$ 66,232	Workers' Compensation Insurance	\$ 32,045	IDPH License Fee	\$	
Ashley Acri	Administrator	0	5,000	Unemployment Compensation Insurance	31,875	Advertising: Employee Recruitment		
				FICA Taxes	99,848	Health Care Worker Background Check		
				Employee Health Insurance	(8,829)	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	(127)	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	250	
				Employee Relations	12,001	Miscellaneous Dues & Subscriptions	20	
						Home Office Allocation	689	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 71,232					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount		\$ 166,940	Less: Public Relations Expense	()	
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 199,200			Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 199,200	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Rochelle Municipal Utilities	Computer Services		\$ 240			\$	Out-of-State Travel	\$
Comcast Cable	Computer Services		1,086					
E-Health Data Solutions	Computer Services		2,025					
Sorling, Northrup, Hanna	Legal Services		2,205	N/A			In-State Travel	
Odessian LLC	Computer Services		300					
							Seminar Expense	
							Home Office Allocation	4
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 5,856	TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
						\$		\$ 4

* Attach copy of IMRF notifications

**See instructions.

Rochelle Gardens Care Center
0050617
Period Beginning
Period End

1/1/2013
12/31/2013

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		5,856
Home Office Allocation		
SmithAmundsen	Legal	491
Cole, Schotz, Meisel	Legal	646
Black, Hedin, Ballard	Legal	24
Ginoli & Company	Accountants	894
RSM McGladrey	Accountants	2261
Miscellaneous	Computer Services	77
Odessian LLC	Computer Services	39
CCH	Computer Services	11
Lexis-Nexis	Computer Services	4
Ipanema Solutions	Computer Services	10
Macquarie Technology Services	Computer Services	70
Advanced Answers on Demand	Computer Services	3635
TeamViewer	Computer Services	12
Stratus Networks	Computer Services	293
Kemper Technology	Computer Services	226
AT&T	Computer Services	4
Medifax	Computer Services	33
Vision Share/Ability Network	Computer Services	498
Barracuda	Computer Services	90
CIAN	Computer Services	119
Comcast	Computer Services	27
Emdeon	Computer Services	40
Marotta Gund Budd & Dzera	Other Prof Fees	1112
David Budde	Other Prof Fees	23
Pharmacy Price Mangement	Other Prof Fees	92

All Scripts	Other Prof Fees	2719
Red Ridge Financial Group	Other Prof Fees	496
Total (agree to Schedule V, line 19, column 8)		<u>19,802</u>

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	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 Rochelle Gardens Care Center# 0050617

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. \$ 8,635 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. \$ 159,214
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? No Indicate the amount. \$ _____
- (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. \$ 21,545
- 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.