

		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.

<p>I. IDPH License ID Number: <u>0048223</u></p> <p>Facility Name: <u>Twin Lakes Rehab & Hlth Care</u></p> <p>Address: <u>310 Eads Avenue</u> <u>Paris</u> <u>61944</u> Number City Zip Code</p> <p>County: <u>Edgar</u></p> <p>Telephone Number: <u>(217) 465-5395</u> Fax # <u>(217) 463-2242</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>4/22/08</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td style="width:33%"><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td style="width:33%"><input checked="" type="checkbox"/> PROPRIETARY</td> <td style="width:33%"><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Mike Kocher</u> Telephone Number: <u>(309) 689-5850</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2013</u> to <u>12/31/2013</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%"> <tr> <td rowspan="2" style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Type or Print Name) <u>Mark B. Petersen</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>Chief Executive Officer</u></td> <td></td> </tr> <tr> <td rowspan="4" style="vertical-align: top;">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td>(Telephone) (____) _____ Fax # (____) _____</td> <td></td> </tr> </table> <p align="center">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____	(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) (____) _____ Fax # (____) _____	
<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 checked="" type="checkbox"/> "Sub-S" Corp.																																									
	<input type="checkbox"/> Limited Liability Co.																																									
	<input type="checkbox"/> Trust																																									
	<input type="checkbox"/> Other _____																																									
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) (____) _____ Fax # (____) _____																																									

Facility Name & ID Number Twin Lakes Rehab & Hlth Care

0048223 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	62	Skilled (SNF)	62	22,630	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	62	TOTALS	62	22,630	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	9,317	1,565	2,312	13,194	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,317	1,565	2,312	13,194	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.30%

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 4/22/08

J. Was the facility purchased or leased after January 1, 1978?
YES Date 4/22/08 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 62 and days of care provided 2,018

Medicare Intermediary Wisconsin Physicians Service

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.

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	103,941	11,640		115,581		115,581	2,600	118,181		1
2	Food Purchase		75,309		75,309		75,309	(3,139)	72,170		2
3	Housekeeping	67,666	16,749		84,415		84,415	26	84,441		3
4	Laundry	37,731	9,069		46,800		46,800		46,800		4
5	Heat and Other Utilities			43,578	43,578		43,578	197	43,775		5
6	Maintenance	26,727	13,114	18,612	58,453		58,453	1,281	59,734		6
7	Other (specify):* Home Off. Ben. All.							147	147		7
8	TOTAL General Services	236,065	125,881	62,190	424,136		424,136	1,112	425,248		8
	B. Health Care and Programs										
9	Medical Director			8,250	8,250		8,250		8,250		9
10	Nursing and Medical Records	655,842	108,221	32,495	796,558		796,558	(1,753)	794,805		10
10a	Therapy			277,306	277,306		277,306		277,306		10a
11	Activities	28,777	122	194	29,093		29,093	(5,503)	23,590		11
12	Social Services	10,375			10,375		10,375		10,375		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	694,994	108,343	318,245	1,121,582		1,121,582	(7,256)	1,114,326		16
	C. General Administration										
17	Administrative			204,000	204,000		204,000	(136,421)	67,579		17
18	Directors Fees										18
19	Professional Services			1,254	1,254		1,254	10,575	11,829		19
20	Dues, Fees, Subscriptions & Promotions			5,970	5,970		5,970	142	6,112		20
21	Clerical & General Office Expenses	9,017	5,420	12,955	27,392		27,392	39,804	67,196		21
22	Employee Benefits & Payroll Taxes			156,314	156,314		156,314	316	156,630		22
23	Inservice Training & Education							52	52		23
24	Travel and Seminar							3	3		24
25	Other Admin. Staff Transportation			5,769	5,769		5,769	2,407	8,176		25
26	Insurance-Prop.Liab.Malpractice			23,231	23,231		23,231	465	23,696		26
27	Other (specify):* Home Off. Ben. All.							2,982	2,982		27
28	TOTAL General Administration	9,017	5,420	409,493	423,930		423,930	(79,675)	344,255		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	940,076	239,644	789,928	1,969,648		1,969,648	(85,819)	1,883,829		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

Twin Lakes Rehab & Hlth Care

#0048223

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			42,035	42,035	42,035	8,432	50,467				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			43,601	43,601	43,601	46,223	89,824				32
33	Real Estate Taxes			28,849	28,849	28,849	209	29,058				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			31,549	31,549	31,549	385	31,934				35
36	Other (specify):*											36
37	TOTAL Ownership			146,034	146,034	146,034	55,249	201,283				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		105,290		105,290	105,290		105,290				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			99,173	99,173	99,173		99,173				42
43	Other (specify):* Non-allowable Costs	18,290	1,956	51,043	71,289	71,289	(71,289)					43
44	TOTAL Special Cost Centers	18,290	107,246	150,216	275,752	275,752	(71,289)	204,463				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	958,366	346,890	1,086,178	2,391,434	2,391,434	(101,859)	2,289,575				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	(3,195)	2		4
5	Telephone, TV & Radio in Resident Rooms	(911)	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	(5,990)	30		9
10	Interest and Other Investment Income	(10,432)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(190)	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	(11,610)	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	(101)	43		24
25	Fund Raising, Advertising and Promotional	(22,232)	43		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(49,081)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (103,742)		\$	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)	1,883	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,883		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (101,859)		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

Twin Lakes Rehab & Hlth Care

ID# 0048223

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	\$ (12,503)	43	1
2	X-Rays-Part A	(16,541)	43	2
3	Disallowed Chamber of Commerce Dues	(206)	20	3
4	Offset Miscellaneous Office Supplies Revenue	(85)	21	4
5	Resident Flowers	(900)	43	5
6	Spccial Events	385	43	6
7	Offset Tranportation Revenue	(5,503)	11	7
8	Offset Miscellaneous Nursing Supplies Revenue	(1,762)	10	8
9	Disallowed Travel Air	(6,686)	43	9
10	Disallowed Medicare Witholding Interest	(5,280)	32	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		(49,081)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Twin Lakes Rehab & Hlth Care# 0048223

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	2,600	0	0	0	0	0	0	0	0	0	2,600	1
2	Food Purchase	(3,195)	56	0	0	0	0	0	0	0	0	0	(3,139)	2
3	Housekeeping	0	26	0	0	0	0	0	0	0	0	0	26	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	197	0	0	0	0	0	0	0	0	0	197	5
6	Maintenance	0	1,274	0	7	0	0	0	0	0	0	0	1,281	6
7	Other (specify):*	0	147	0	0	0	0	0	0	0	0	0	147	7
8	TOTAL General Services	(3,195)	4,300	0	7	0	0	0	0	0	0	0	1,112	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	(1,762)	9	0	0	0	0	0	0	0	0	0	(1,753)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(5,503)	0	0	0	0	0	0	0	0	0	0	(5,503)	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	(7,265)	9	0	0	0	0	0	0	0	0	0	(7,256)	16
	C. General Administration													
17	Administrative	0	(136,421)	0	0	0	0	0	0	0	0	0	(136,421)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	5,481	0	5,094	0	0	0	0	0	0	0	10,575	19
20	Fees, Subscriptions & Promotions	(206)	0	348	0	0	0	0	0	0	0	0	142	20
21	Clerical & General Office Expenses	(85)	0	32,221	7,668	0	0	0	0	0	0	0	39,804	21
22	Employee Benefits & Payroll Taxes	0	0	0	316	0	0	0	0	0	0	0	316	22
23	Inservice Training & Education	0	0	52	0	0	0	0	0	0	0	0	52	23
24	Travel and Seminar	0	0	3	0	0	0	0	0	0	0	0	3	24
25	Other Admin. Staff Transportation	0	0	2,407	0	0	0	0	0	0	0	0	2,407	25
26	Insurance-Prop.Liab.Malpractice	0	0	465	0	0	0	0	0	0	0	0	465	26
27	Other (specify):*	0	0	2,982	0	0	0	0	0	0	0	0	2,982	27
28	TOTAL General Administration	(291)	(130,940)	38,478	13,078	0	0	0	0	0	0	0	(79,675)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(10,751)	(126,631)	38,478	13,085	0	0	0	0	0	0	0	(85,819)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Twin Lakes Rehab & Hlth Care# 0048223

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	(5,990)	0	2,136	12,286	0	0	0	0	0	0	0	8,432	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(15,712)	0	3,553	58,382	0	0	0	0	0	0	0	46,223	32
33	Real Estate Taxes	0	0	209	0	0	0	0	0	0	0	0	209	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	385	0	0	0	0	0	0	0	0	385	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(21,702)	0	6,283	70,668	0	0	0	0	0	0	0	55,249	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):*	(71,289)	0	0	0	0	0	0	0	0	0	0	(71,289)	43
44	TOTAL Special Cost Centers	(71,289)	0	0	0	0	0	0	0	0	0	0	(71,289)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(103,742)	(126,631)	44,761	83,753	0	0	0	0	0	0	0	(101,859)	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%	\$ 2,600	\$ 2,600	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	56	56	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	26	26	3
4	V	4 Laundry		Petersen Health Care, Inc.	100.00%	0		4
5	V	5 Utilities		Petersen Health Care, Inc.	100.00%	197	197	5
6	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,274	1,274	6
7	V	7 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	147	147	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	9	9	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	204,000	Petersen Health Care, Inc.	100.00%	67,579	(136,421)	11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	5,481	5,481	12
13	V							13
14	Total		\$ 204,000			\$ 77,369	\$ * (126,631)	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%	\$ 348	\$	348	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	32,221		32,221	16
17	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	52		52	17
18	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	3		3	18
19	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	2,407		2,407	19
20	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	465		465	20
21	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	2,982		2,982	21
22	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	2,136		2,136	22
23	V	32 Interest		Petersen Health Care, Inc.	100.00%	3,553		3,553	23
24	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	209		209	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%	385		385	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		\$			\$ 44,761	\$ *	44,761	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1 Dietary	\$	Petersen Health Care II, Inc.	100.00%	\$ 0	\$	15	
16	V	2 Food		Petersen Health Care II, Inc.	100.00%	0		16	
17	V	3 Housekeeping		Petersen Health Care II, Inc.	100.00%	0		17	
18	V	4 Laundry		Petersen Health Care II, Inc.	100.00%	0		18	
19	V	5 Utilities		Petersen Health Care II, Inc.	100.00%	0		19	
20	V	6 Maintenance		Petersen Health Care II, Inc.	100.00%	7	7	20	
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	100.00%	0		21	
22	V	10 Nursing and Medical Records		Petersen Health Care II, Inc.	100.00%	0		22	
23	V	12 Social Services		Petersen Health Care II, Inc.	100.00%	0		23	
24	V	17 Administrative		Petersen Health Care II, Inc.	100.00%	0		24	
25	V	19 Professional Services		Petersen Health Care II, Inc.	100.00%	5,094	5,094	25	
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care II, Inc.	100.00%	0		26	
27	V	21 Clerical and General Office		Petersen Health Care II, Inc.	100.00%	7,668	7,668	27	
28	V	22 Employee Benefits & Payroll		Petersen Health Care II, Inc.	100.00%	316	316	28	
29	V	23 Inservice Training & Education		Petersen Health Care II, Inc.	100.00%	0		29	
30	V	24 Travel and Seminar		Petersen Health Care II, Inc.	100.00%	0		30	
31	V	25 Other Admin. Staff Transport.		Petersen Health Care II, Inc.	100.00%	0		31	
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care II, Inc.	100.00%	0		32	
33	V	27 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	100.00%	0		33	
34	V	30 Depreciation		Petersen Health Care II, Inc.	100.00%	12,286	12,286	34	
35	V	32 Interest		Petersen Health Care II, Inc.	100.00%	58,382	58,382	35	
36	V	33 Real Estate Taxes		Petersen Health Care II, Inc.	100.00%	0		36	
37	V	34 Rent-Facility and Grounds		Petersen Health Care II, Inc.	100.00%	0		37	
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care II, Inc.	100.00%	0		38	
39	Total		\$			\$ 83,753	\$ *	83,753	39

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

Facility Name & ID Number

Twin Lakes Rehab & Hlth Care

0048223

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

Twin Lakes Rehab & Hlth Care

0048223

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

Twin Lakes Rehab & Hlth Care

0048223

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

Twin Lakes Rehab & Hlth Care

0048223

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 Twin Lakes Rehab & Hlth Care # 0048223 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 Twin Lakes Rehab & Hlth Care

0048223

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	13,194	\$ 2,600	1
2	2	Food	Resident Days	1,560,986	75	6,577	0	13,194	56	2
3	3	Housekeeping	Resident Days	1,560,986	75	3,057	0	13,194	26	3
4	4	Laundry	Resident Days	1,560,986	75	0	0	13,194	0	4
5	5	Utilities	Resident Days	1,560,986	75	23,338	0	13,194	197	5
6	6	Maintenance	Resident Days	1,560,986	75	150,672	97,358	13,194	1,274	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	17,394	0	13,194	147	7
8	10	Nursing and Medical Records	Resident Days	1,560,986	75	1,082	0	13,194	9	8
9	10A	Therapy	Resident Days	1,560,986	75	0	0	13,194	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	0	0	13,194	0	10
11	17	Administrative	Resident Days	1,560,986	75	4,578,456	4,578,456	13,194	67,579	11
12	19	Professional Services	Resident Days	1,560,986	75	648,504	0	13,194	5,481	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,560,986	75	41,231	0	13,194	348	13
14	21	Clerical and General Office	Resident Days	1,560,986	75	3,812,055	3,383,297	13,194	32,221	14
15	23	Inservice Training & Education	Resident Days	1,560,986	75	6,148	0	13,194	52	15
16	24	Travel and Seminar	Resident Days	1,560,986	75	313	0	13,194	3	16
17	25	Other Admin. Staff Transport.	Resident Days	1,560,986	75	284,745	0	13,194	2,407	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,560,986	75	54,993	0	13,194	465	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,560,986	75	352,851	0	13,194	2,982	19
20	30	Depreciation	Resident Days	1,560,986	75	252,711	0	13,194	2,136	20
21	32	Interest	Resident Days	1,560,986	75	420,365	0	13,194	3,553	21
22	33	Real Estate Taxes	Resident Days	1,560,986	75	24,742	0	13,194	209	22
23	34	Rent-Facility and Grounds	Resident Days	1,560,986	75	0	0	13,194	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,560,986	75	45,546	0	13,194	385	24
25	TOTALS					\$ 11,032,372	\$ 8,354,323		\$ 122,130	25

Facility Name & ID Number Twin Lakes Rehab & Hlth Care# 0048223

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 Care II, Inc.

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

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	161,888	7	\$	\$	13,194	\$	1
2	2	Food	Resident Days	161,888	7			13,194		2
3	3	Housekeeping	Resident Days	161,888	7			13,194		3
4	4	Laundry	Resident Days	161,888	7			13,194		4
5	5	Utilities	Resident Days	161,888	7			13,194		5
6	6	Maintenance	Resident Days	161,888	7	80		13,194	7	6
7	7	Mgmt. Allocation of Benefits	Resident Days	161,888	7			13,194		7
8	10	Nursing and Medical Records	Resident Days	161,888	7			13,194		8
9	15	Mgmt. Allocation of Benefits	Resident Days	161,888	7			13,194		9
10	17	Administrative	Resident Days	161,888	7			13,194		10
11	19	Professional Services	Resident Days	161,888	7	62,499		13,194	5,094	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	161,888	7			13,194		12
13	21	Clerical and General Office	Resident Days	161,888	7	94,081		13,194	7,668	13
14	22	Employee Benefits & Payroll	Resident Days	161,888	7	3,874		13,194	316	14
15	23	Inservice Training & Education	Resident Days	161,888	7			13,194		15
16	24	Travel and Seminar	Resident Days	161,888	7			13,194		16
17	25	Other Admin. Staff Transport.	Resident Days	161,888	7			13,194		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	161,888	7			13,194		18
19	27	Mgmt. Allocation of Benefits	Resident Days	161,888	7			13,194		19
20	30	Depreciation	Resident Days	161,888	7	150,752		13,194	12,286	20
21	32	Interest	Resident Days	161,888	7	716,337		13,194	58,382	21
22	33	Real Estate Taxes	Resident Days	161,888	7			13,194		22
23	34	Rent-Facility and Grounds	Resident Days	161,888	7			13,194		23
24	35	Rent-Equipment & Vehicles	Resident Days	161,888	7			13,194		24
25	TOTALS					\$ 1,027,623	\$		\$ 83,753	25

Facility Name & ID Number

Twin Lakes Rehab & Hlth Care

0048223

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	1st Merit		X	Mortgage	Varies	02/01/12	\$ 937,400	\$ 889,667	01/31/17	Varies	\$ 38,321						
2																	
3																	
4																	
5																	
Working Capital																	
6																	
7																	
8																	
9	TOTAL Facility Related						\$ 937,400	\$ 889,667			\$ 38,321						
B. Non-Facility Related*																	
10																	
11											(10,432)						
12											3,553						
13											58,382						
14	TOTAL Non-Facility Related						\$	\$			\$ 51,503						
15	TOTALS (line 9+line14)						\$ 937,400	\$ 889,667			\$ 89,824						

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.			\$ 35,100	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		\$ 31,501	2	
3. Under or (over) accrual (line 2 minus line 1).			\$ (3,599)	3	
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$ 32,448	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	209	
			\$	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ 29,058	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>35,254</u>	8		
	2009	<u>35,220</u>	9		
	2010	<u>35,415</u>	10		
	2011	<u>34,078</u>	11		
	2012	<u>31,501</u>	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 Twin Lakes Rehab & Hlth Care COUNTY Edgar

FACILITY IDPH LICENSE NUMBER 0048223

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>09-19-06-300-018</u>	<u>Long-Term Care Facility</u>	\$ <u>31,500.90</u>	\$ <u>31,500.90</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>31,500.90</u></u>	\$ <u><u>31,500.90</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: 14,020 B. General Construction Type: Exterior Concrete Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

N/A

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>128,700</u>	<u>2008</u>	<u>\$ 50,000</u>	1
2					2
3	TOTALS	128,700		\$ 50,000	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	62	2008	1977	\$ 519,985	\$	25	\$ 20,800	\$ 20,800	\$ 114,400
5									
6									
7									
8									
Improvement Type**									
9	Parking Lot Sealcoat		2010	2,662		7	380	380	1,330
10	Roof Replacement		2010	15,225		25	610	610	2,135
11	Plumbing Repair		2012	3,186		7	456	228	684
12	Roof Replacement		2013	30,000		25	600	600	600
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30	Land Improvements Booked				1,514			(1,514)	
31	Building Booked				20,799			(20,799)	
32	Building Improvement Booked				1,710			(1,710)	
33									
34	2013-Home Office Allocation-Building Improvements			6,204			149	149	
35	2013-Home Office Allocation-Land Improvements			579			37	37	
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)		\$ 577,841	\$ 24,023		\$ 23,032	\$ (1,219)	\$ 119,149	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	\$ 131,366	\$ 17,554	\$ 12,814	\$ (4,740)	5-10 yrs.	\$ 72,690	71
72	Current Year Purchases	7,692	458	385	(73)	10 yrs.	385	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			14,236	14,236			74
75	TOTALS	\$ 139,058	\$ 18,012	\$ 27,435	\$ 9,423		\$ 73,075	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)	\$ 766,899	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 42,035	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 50,467	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 8,432	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 192,224	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 Twin Lakes Rehab & Hlth Care

0048223

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: \$ 23,714 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	2010 Ford Van	\$ 685.00	\$ 8,220	17
18					18
19					19
20					20
21	TOTAL		\$ 685.00	\$ 8,220	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.

Twin Lakes Rehab & Hlth Care

0048223

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	\$ 14,044
Dishwasher	-
Laundry Equipment	2,792
Copier	6,493
Home Office Allocation	385
	<u>23,714</u>

Facility Name & ID Number Twin Lakes Rehab & Hlth Care # 0048223 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? <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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	\$	7,419	\$	111,278	\$	7,419	\$	111,278	1	
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,829		42,432		2,829		42,432	2	
3	Licensed Recreational Therapist		hrs									3	
4	Licensed Physical Therapist	10A(3)	hrs		8,212		123,177		8,212		123,177	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					105,290			105,290	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			\$	18,459	\$	276,887	\$	105,290	18,459	\$	382,177	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 Twin Lakes Rehab & Hlth Care

0048223

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	\$ 692,047	\$ 692,047	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>71,323</u>)	752,211	752,211	3
4	Supply Inventory (priced at)	6,756	6,756	4
5	Short-Term Investments			5
6	Prepaid Insurance	21,905	21,905	6
7	Other Prepaid Expenses			7
8	Accounts Receivable: <u>Prepaid Management Fee</u>	15,343	15,343	8
9	Other(specify): <u>Security Deposit</u>	2,440	2,440	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,490,702	\$ 1,490,702	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	50,000	50,000	13
14	Buildings, at Historical Cost	539,656	526,189	14
15	Leasehold Improvements, at Historical Cost	57,047	51,652	15
16	Equipment, at Historical Cost	139,057	139,058	16
17	Accumulated Depreciation (book methods)	(236,208)	(192,224)	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/R Prior Owner</u>	6,656	6,656	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 556,208	\$ 581,331	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,046,910	\$ 2,072,033	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 357,860	\$ 357,860	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	60,801	60,801	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,013	4,013	31
32	Accrued Real Estate Taxes(Sch.IX-B)	32,448	32,448	32
33	Accrued Interest Payable	3,191	3,191	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Payroll Withholdings</u>	29,758	29,758	36
37	<u>Due To Due From</u>	549,402	549,402	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,037,473	\$ 1,037,473	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable	889,667	889,667	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 889,667	\$ 889,667	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,927,140	\$ 1,927,140	46
47	TOTAL EQUITY (page 18, line 24)	\$ 119,770	\$ 144,893	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,046,910	\$ 2,072,033	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 118,121	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(11,428)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 106,693	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	13,077	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)	\$ 13,077	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)	\$ 119,770	24 *

* This must agree with page 17, line 47.

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	\$ 2,048,592	1
2	Discounts and Allowances for all Levels	(419,545)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,629,047	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	512,315	6
7	Oxygen	1,538	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 513,853	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	3,195	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	215,353	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	13,129	20
21	Other Medical Services	12,152	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 243,829	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	10,432	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 10,432	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	1,847	28
28a	Transportation Revenue	5,503	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,350	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,404,511	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	424,136	31
32	Health Care	1,121,582	32
33	General Administration	423,930	33
B. Capital Expense			
34	Ownership	146,034	34
C. Ancillary Expense			
35	Special Cost Centers	176,579	35
36	Provider Participation Fee	99,173	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,391,434	40
41	Income before Income Taxes (line 30 minus line 40)**	13,077	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 13,077	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,125,822	44
45	Private Pay - Net Inpatient Revenue	194,770	45
46	Medicare - Net Inpatient Revenue	313,698	46
47	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(5,243)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 1,629,047	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 Twin Lakes Rehab & Hlth Care

0048223

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	1,933	1,933	\$ 55,872	\$ 28.90	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,213	7,396	169,472	22.91	3
4	Licensed Practical Nurses	5,843	6,059	118,243	19.52	4
5	CNAs & Orderlies	26,451	27,186	267,077	9.82	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	866	910	9,687	10.65	9
10	Activity Assistants	319	339	3,667	10.82	10
11	Social Service Workers	711	763	10,375	13.60	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	22,470	10.80	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,530	9,711	81,471	8.39	15
16	Dishwashers					16
17	Maintenance Workers	1,718	1,779	26,727	15.02	17
18	Housekeepers	7,043	7,447	67,666	9.09	18
19	Laundry	3,988	4,306	37,731	8.76	19
20	Administrator	2,080	2,080	67,579	32.49	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	702	750	9,017	12.02	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See PG20A</u>	4,587	4,751	78,891	16.61	33
34	TOTAL (lines 1 - 33)	75,064	77,490	\$ 1,025,945 *	\$ 13.24	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	Monthly 8,250	L9, C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 2,660	L10, C3	39
40	Physical Therapy Consultant	8 419	L10, C3	40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant	16 790	L10, C3	42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	24 \$ 12,119		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			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	\$		53

Twin Lakes Rehab & Hlth Care
0048223

Period Beginning

1/1/2013

Period End

12/31/2013

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reportin g Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	1,831	1,917	45,178	23.57
Transportation	1,456	1,534	15,423	10.05
Marketing	1,300	1,300	18,290	14.07
TOTAL	<u>4,587</u>	<u>4,751</u>	<u>78,891</u>	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Genettia Dean	Administrator	0	\$ 25,167	Workers' Compensation Insurance	\$ 27,154	IDPH License Fee	\$		
Karen Dowell	Administrator	0	42,412	Unemployment Compensation Insurance	26,409	Advertising: Employee Recruitment	224		
				FICA Taxes	70,995	Health Care Worker Background Check			
				Employee Health Insurance	27,069	(Indicate # of checks performed)			
				Employee Meals		Patient Background Checks	530 5,305		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	235		
				Employee Relations	4,093	Miscellaneous Dues & Subscriptions	206		
				Employee Retirement	594	Home Office Allocation	348		
				Home Office Allocation	316				
TOTAL (agree to Schedule V, line 17, col. 1)						Less: Public Relations Expense	(206)		
(List each licensed administrator separately.)			\$ 67,579			Non-allowable advertising	()		
						Yellow page advertising	()		
B. Administrative - Other									
Description			Amount	TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)		
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 204,000	\$ 156,630			\$ 6,112		
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 204,000	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
(Attach a copy of any management service agreement)				Description			Description		
C. Professional Services				Line #			Amount		
Vendor/Payee	Type	Amount	Amount			Amount			
Frontier	Computer Services	781	\$			Out-of-State Travel			
Honkamp, Krueger & Co.	Accounting Fees	473							
						In-State Travel			
						Seminar Expense			
						Home Office Allocation			
						3			
						Entertainment Expense			
						()			
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			(agree to Sch. V, line 24, col. 8)		
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 1,254	\$			TOTAL		
							3		

* Attach copy of IMRF notifications

**See instructions.

Twin Lakes Rehab & Hlth Care
0048223
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)		1,254
Home Office Allocation		
SmithAmundsen	Legal	326
Cole, Schotz, Meisel	Legal	179
Black, Hedin, Ballard	Legal	16
Medicare	Legal	178
Estate of Dorothy Frolker	Legal	188
Ginoli & Company	Accountants	3930
IC System	Computer Services	560
Miscellaneous	Computer Services	48
Odessian LLC	Computer Services	26
CCH	Computer Services	8
Lexis-Nexis	Computer Services	3
Ipanema Solutions	Computer Services	7
Macquarie Technology Services	Computer Services	46
Advanced Answers on Demand	Computer Services	2413
TeamViewer	Computer Services	8
Stratus Networks	Computer Services	195
Kemper Technology	Computer Services	150
AT&T	Computer Services	3
Medifax	Computer Services	22
Vision Share/Ability Network	Computer Services	330
Barracuda	Computer Services	60
CIAN	Computer Services	79
Comcast	Computer Services	18
Emdeon	Computer Services	27
Marotta Gund Budd & Dzera	Other Prof Fees	738

David Budde	Other Prof Fees	15
Pharmacy Price Mangement	Other Prof Fees	61
All Scripts	Other Prof Fees	109
Pinnacle Actuarial Resources	Other Prof Fees	812
Healthlink	Other Prof Fees	20

Total (agree to Schedule V, line 19, column 8)		<u>11,829</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	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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. \$ 9,230 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. \$ 99,173
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. \$ 3,195
- (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. \$ 5,503
 - 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.