FOR BHF USE

LL1

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.

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

I. IDPH License ID Number: 0053074

Facility Name: Arcola Health Care Center

Address: 422 E 4th South St (Number) Arcola (City) 61910 (Zip Code)

County: Douglas

Telephone Number: (217) 268-3022 **Fax #** (217) 268-4180

HFS ID Number:

Date of Initial License for Current Owners: 11/09/93

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Mike Kocher **Telephone Number:** (309)689-5850
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/14 to 12/31/14 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed)
(Date)
(Type or Print Name) Mark B. Petersen
(Title) Chief Executive Officer

Paid Preparer
(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001
Phone # (217) 782-1630

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	50	Skilled (SNF)	50	18,250	1
2		Skilled Pediatric (SNF/PED)			2
3	50	Intermediate (ICF)	50	18,250	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	100	TOTALS	100	36,500	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	23,891	1,696	1,877	27,464	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,891	1,696	1,877	27,464	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.24%

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 [X] NO [ ]

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

I. On what date did you start providing long term care at this location?
Date started 11/9/1993

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date _____ NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 50 and days of care provided 1,858

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	172,359	18,142		190,501		190,501	9,468	199,969			1
2	Food Purchase		181,188		181,188		181,188	(10,704)	170,484			2
3	Housekeeping	133,673	30,610		164,283		164,283	58	164,341			3
4	Laundry	45,785	15,597		61,382		61,382		61,382			4
5	Heat and Other Utilities			69,582	69,582		69,582	355	69,937			5
6	Maintenance	32,350	18,782	22,760	73,892		73,892	3,560	77,452			6
7	Other (specify):* Home Off. Ben. All.											7
8	TOTAL General Services	384,167	264,319	92,342	740,828		740,828	2,737	743,565			8
	B. Health Care and Programs											
9	Medical Director			34,800	34,800		34,800	33	34,833			9
10	Nursing and Medical Records	1,140,241	103,823	7,048	1,251,112		1,251,112	27	1,251,139			10
10a	Therapy		34	358,909	358,943		358,943		358,943			10a
11	Activities	58,687	498	828	60,013		60,013	(7,625)	52,388			11
12	Social Services	42,466	488		42,954		42,954		42,954			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Off. Ben. All.											15
16	TOTAL Health Care and Programs	1,241,394	104,843	401,585	1,747,822		1,747,822	(7,565)	1,740,257			16
	C. General Administration											
17	Administrative			116,000	116,000		116,000	(45,975)	70,025			17
18	Directors Fees											18
19	Professional Services			6,941	6,941		6,941	11,591	18,532			19
20	Dues, Fees, Subscriptions & Promotions			10,914	10,914		10,914	(112)	10,802			20
21	Clerical & General Office Expenses	25,740	6,146	18,414	50,300		50,300	104,839	155,139			21
22	Employee Benefits & Payroll Taxes			237,983	237,983		237,983	22,344	260,327			22
23	Inservice Training & Education							42	42			23
24	Travel and Seminar							36	36			24
25	Other Admin. Staff Transportation			6,517	6,517		6,517	5,749	12,266			25
26	Insurance-Prop.Liab.Malpractice			35,677	35,677		35,677	830	36,507			26
27	Other (specify):* Home Off. Ben. All.											27
28	TOTAL General Administration	25,740	6,146	432,446	464,332		464,332	99,344	563,676			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,651,301	375,308	926,373	2,952,982		2,952,982	94,516	3,047,498			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 Arcola Health Care Center #0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			41,968	41,968		41,968	12,893	54,861			30
31	Amortization of Pre-Op. & Org.							2,050	2,050			31
32	Interest			65,967	65,967		65,967	13,004	78,971			32
33	Real Estate Taxes			20,635	20,635		20,635	330	20,965			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			22,012	22,012		22,012	1,401	23,413			35
36	Other (specify):*											36
37	**TOTAL Ownership**			150,582	150,582		150,582	29,678	180,260			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		58,879		58,879		58,879		58,879			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			223,316	223,316		223,316		223,316			42
43	Other (specify):*	2,069	732	149,230	152,031		152,031	(152,031)				43
44	**TOTAL Special Cost Centers**	2,069	59,611	372,546	434,226		434,226	(152,031)	282,195			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,653,370	434,919	1,449,501	3,537,790		3,537,790	(27,837)	3,509,953			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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(6,858)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,106)	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	8,845	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(468)	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	(79,097)	43		18
19	Entertainment				19
20	Contributions	(150)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(34,847)	43		24
25	Fund Raising, Advertising and Promotional	(5,502)	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	(37,053)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (162,236)		$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	#VALUE!	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ #VALUE!		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ #VALUE!		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Arcola Health Care Center

ID# 0053074

Report Period Beginning: 1/1/14

Ending: 12/31/14

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (4,840)	43	1
2	X-Rays-Part A	(5,090)	43	2
3	Offset Vending Revenue	(10,914)	43	3
4	Offset Miscellaneous Office Supplies Revenue	(235)	21	4
5	Resident Flowers	(412)	43	5
6	Offset Transportaion Revenue	(7,625)	11	6
7	Disallowed Special Events	(233)	43	7
8	Offset Chamber of Commerce Dues	(375)	20	8
9	To offset Meals On Wheels Revenue	(3,957)	2	9
10	Offset Miscellaneous Nursing Supplies General		21	10
11	Offset Cable TV Revenue	(3,372)	43	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**	(37,053)		49

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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%	$ 4,124	$ 4,124	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	99	99	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	21	21	3
4	V	5	Utilities		Petersen Health Care, Inc.	100.00%	278	278	4
5	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	1,565	1,565	5
6	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		6
7	V	9	Medical Director		Petersen Health Care, Inc.	100.00%	33	33	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	1	1	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	32,000	Petersen Health Care, Inc.	100.00%	0	(32,000)	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	3,557	3,557	12
13	V								13
14	Total			$ 32,000			$ 9,678	$ * (22,322)	14

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

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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. [X] 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)	
15	V	20	Dues, Fees, Subs & Promotions	$	Petersen Health Care, Inc.	100.00%	$ 198	$ 198	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	46,423	46,423	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	2,111	2,111	17
18	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	23	23	18
19	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	14	14	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	3,754	3,754	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	662	662	21
22	V	27	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		22
23	V	30	Depreciation		Petersen Health Care, Inc.	100.00%	3,791	3,791	23
24	V	32	Interest		Petersen Health Care, Inc.	100.00%	2,411	2,411	24
25	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	186	186	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	954	954	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			$			$ 60,527	$ * 60,527	39

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

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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. [X] 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)	
15	V	1	Dietary	$	Petersen Health Quality, LLC	100.00%	$ 0	$	15
16	V	2	Food		Petersen Health Quality, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Quality, LLC	100.00%	0		17
18	V	5	Utilities		Petersen Health Quality, LLC	100.00%	0		18
19	V	6	Maintenance		Petersen Health Quality, LLC	100.00%	0		19
20	V	7	Mgmt. Allocation of Benefits		Petersen Health Quality, LLC	100.00%	0		20
21	V	9	Medical Director		Petersen Health Quality, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Quality, LLC	100.00%	0		22
23	V	10A	Therapy		Petersen Health Quality, LLC	100.00%	0		23
24	V	15	Mgmt. Allocation of Benefits		Petersen Health Quality, LLC	100.00%	0		24
25	V	17	Administrative		Petersen Health Quality, LLC	100.00%	0		25
26	V	19	Professional Services		Petersen Health Quality, LLC	100.00%	0		26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Quality, LLC	100.00%	0		27
28	V	21	Clerical and General Office		Petersen Health Quality, LLC	100.00%	0		28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Quality, LLC	100.00%	0		29
30	V	23	Inservice Training & Education		Petersen Health Quality, LLC	100.00%	0		30
31	V	24	Travel and Seminar		Petersen Health Quality, LLC	100.00%	0		31
32	V	25	Other Admin. Staff Transport.		Petersen Health Quality, LLC	100.00%	0		32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Quality, LLC	100.00%	0		33
34	V	27	Mgmt. Allocation of Benefits		Petersen Health Quality, LLC	100.00%	0		34
35	V	30	Depreciation		Petersen Health Quality, LLC	100.00%	0		35
36	V	31	Amortization of Pre-Op. & Org.		Petersen Health Quality, LLC	100.00%	0		36
37	V	32	Interest		Petersen Health Quality, LLC	100.00%	0		37
38	V	33	Real Estate Taxes		Petersen Health Quality, LLC	100.00%	0		38
39	Total			$			$ 0	$ *	39

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

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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. [X] 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)	
15	V	1	Dietary	$	Petersen Health Care Management, Inc.	100.00%	$ 5,344	$ 5,344	15
16	V	2	Food		Petersen Health Care Management, Inc.	100.00%	12	12	16
17	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	37	37	17
18	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	77	77	18
19	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	1,995	1,995	19
20	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		20
21	V	9	Medical Director		Petersen Health Care Management, Inc.	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	26	26	22
23	V	10A	Therapy		Petersen Health Care Management, Inc.	100.00%	0		23
24	V	15	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		24
25	V	17	Administrative	84,000	Petersen Health Care Management, Inc.	100.00%	70,025	(13,975)	25
26	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	8,034	8,034	26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	65	65	27
28	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	58,651	58,651	28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	20,233	20,233	29
30	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	19	19	30
31	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	22	22	31
32	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	1,995	1,995	32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	168	168	33
34	V	27	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		34
35	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	257	257	35
36	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	341	341	36
37	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	144	144	37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	447	447	38
39	Total			$ 84,000			$ 167,892	$ * 83,892	39

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

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, L	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syster	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care Y	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care Y	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care Y	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care Y	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care I	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach. MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankfo	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	20
21			Flora Gardens Care Center	Flora	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	21
22			Flora Health Care Center	Flora	Petersen Health and W	Peoria	Mgmt/Bookkeeping	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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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			Rock River Gardens	Peoria				6
7			Sauk Valley Senior Living & Rehabilitation	Peoria				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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3											3
4											4
5											5
6	N/A										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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

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

Name of Related Organization: Petersen Health Care, Inc.
Street Address: 830 W. Trailcreek Drive
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 691-8113
Fax Number: (309) 691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,572,338	77	$ 231,473	$ 220,289	28,013	$ 4,124	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	28,013	99	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	28,013	21	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	28,013	278	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	28,013	1,565	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	28,013	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	28,013	33	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	28,013	1	8
9	10A	Therapy	Resident Days	1,572,338	77	0	0	28,013	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	28,013	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	28,013	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	28,013	3,557	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	28,013	198	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	28,013	46,423	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,572,338	77	118,476	0	28,013	2,111	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	28,013	23	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	28,013	14	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	28,013	3,754	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	28,013	662	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	28,013	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	28,013	3,791	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	28,013	2,411	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	28,013	186	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	28,013	954	24
25	TOTALS					$ 3,940,617	$ 2,699,523		$ 70,205	25

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

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

Name of Related Organization: Petersen Health Quality, LLC
Street Address: 830 W. Trailcreek Drive
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 691-8113
Fax Number: (309) 691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	28,734	6	$	$	28,013	$	1
2	2	Food	Resident Days	28,734	6			28,013		2
3	3	Housekeeping	Resident Days	28,734	6			28,013		3
4	5	Utilities	Resident Days	28,734	6			28,013		4
5	6	Maintenance	Resident Days	28,734	6			28,013		5
6	7	Mgmt. Allocation of Benefits	Resident Days	28,734	6			28,013		6
7	9	Medical Director	Resident Days	28,734	6			28,013		7
8	10	Nursing and Medical Records	Resident Days	28,734	6			28,013		8
9	10A	Therapy	Resident Days	28,734	6			28,013		9
10	15	Mgmt. Allocation of Benefits	Resident Days	28,734	6			28,013		10
11	17	Administrative	Resident Days	28,734	6			28,013		11
12	19	Professional Services	Resident Days	28,734	6			28,013		12
13	20	Dues, Fees, Subs & Promotions	Resident Days	28,734	6			28,013		13
14	21	Clerical and General Office	Resident Days	28,734	6			28,013		14
15	22	Employee Benefits and Payroll Ta	Resident Days	28,734	6			28,013		15
16	23	Inservice Training & Education	Resident Days	28,734	6			28,013		16
17	24	Travel and Seminar	Resident Days	28,734	6			28,013		17
18	25	Other Admin. Staff Transport.	Resident Days	28,734	6			28,013		18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	28,734	6			28,013		19
20	27	Mgmt. Allocation of Benefits	Resident Days	28,734	6			28,013		20
21	30	Depreciation	Resident Days	28,734	6			28,013		21
22	31	Amortization of Pre-Op. & Org.	Resident Days	28,734	6	7,963		28,013		22
23	32	Interest	Resident Days	28,734	6	39,818		28,013		23
24	33	Real Estate Taxes	Resident Days	28,734	6			28,013		24
25	TOTALS					$ 47,781	$		$	25

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

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

Name of Related Organization: Petersen Health Care Management, Inc.
Street Address: 830 W. Trailcreek Drive
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 691-8113
Fax Number: (309) 691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,572,338	77	$ 299,961	$ 294,997	28,013	$ 5,344	1
2	2	Food	Resident Days	1,572,338	77	675		28,013	12	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	28,013	37	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		28,013	77	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	28,013	1,995	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			28,013		6
7	9	Medical Director	Resident Days	1,572,338	77			28,013		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		28,013	26	8
9	10A	Therapy	Resident Days	1,572,338	77			28,013		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			28,013		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	28,013	70,025	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		28,013	8,034	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		28,013	65	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	28,013	58,651	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,572,338	77	1,135,672		28,013	20,233	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		28,013	19	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		28,013	22	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		28,013	1,995	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		28,013	168	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			28,013		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		28,013	257	21
22	32	Interest	Resident Days	1,572,338	77	19,133		28,013	341	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		28,013	144	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		28,013	447	24
25	TOTALS					$ 10,069,824	$ 8,113,127		$ 167,892	25

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Bank of America		X	Mortgage	$3,244 + int.	1/17/07	$ 2,775,000	$ 1,411,821	12/31/14	0.0832	$ 65,967	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 2,775,000	$ 1,411,821			$ 65,967	9
	B. Non-Facility Related*											
10												10
11								Home Office Allocation-PHC			2,411	11
12								Home Office Allocation-PHQ			10,252	12
13								Home Office Allocation-PHCM			341	13
14	TOTAL Non-Facility Related						$	$			$ 13,004	14
15	TOTALS (line 9+line14)						$ 2,775,000	$ 1,411,821			$ 78,971	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.)

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 22,428	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.)	2013	$ 21,211	2
3. Under or (over) accrual (line 2 minus line 1).		$ (1,217)	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 21,852	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.	Home Office Allocation 330		
TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 20,965	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2009	22,410	8
	2010	22,210	9
	2011	22,184	10
	2012	21,774	11
	2013	21,211	12

Accrual based on prior year tax bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2013	$	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Arcola Health Care Center COUNTY Douglas

FACILITY IDPH LICENSE NUMBER 0053074

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 2013 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 2013.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	01-14-09-200-00580	Long-Term Care Facility	$ 20,926.64	$ 20,926.64
2.	01-14-09-200-005	Long-Term Care Facility	$ 284.38	$ 284.38
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 21,211.02	$ 21,211.02

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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 22,000 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

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

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

N/A

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

1. Total Amount Incurred: 246,000 2. Number of Years Over Which it is Being Amortized: 20

3. Current Period Amortization: 2,050 4. Dates Incurred: 2013-2014

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	159,865	1993	$ 44,078	1
2					2
3	TOTALS	159,865		$ 44,078	3

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	100		1995	1975	$ 859,153	$	35	$ 24,547	$ 24,547	$ 478,666	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvement			1993	13,499		20			13,499	9
10	Building Improvement			1994	31,000		20	825	825	31,000	10
11	Building Improvement			1995	10,602		20	530	530	10,050	11
12	Landscaping			1997	5,593		20	280	280	4,869	12
13	Parking Lot			1997	6,500		20	325	325	5,363	13
14	Carpeting			1997	934		20	47	47	774	14
15	Door Closer			1997	1,225		20	61	61	1,008	15
16	Driveway Grading			1998	784		15	29	29	784	16
17	Guttering			1998	1,273		15	41	41	1,273	17
18	Wiring			1998	6,426		20	321	321	4,977	18
19	Windows			1998	2,330		15	81	81	2,330	19
20	Siding			1998	12,606		20	630	630	9,766	20
21	Doors			1998	765		15	25	25	765	21
22	Sink			1998	901		20	46	46	901	22
23	Garage			1998	8,286		15	281	281	8,286	23
24	Wood Flooring			1999	1,174		20	59	59	854	24
25	Asphalt Lot			1999	4,680		20	234	234	3,393	25
26	Tile			1999	6,477		20	324	324	4,696	26
27	Vinyl Siding			1999	5,600		25	224	224	3,248	27
28	Door Alarms			2000	1,593		20	80	80	1,079	28
29	Water Heater			2000	5,075		20	254	254	3,429	29
30	Sidewalk			2000	876		20	44	44	594	30
31	Carpeting			2000	670		20	34	34	458	31
32	Scarf Swags/Valances			2001	6,043		20	302	302	3,624	32
33	Scarf Holders			2001	1,083		20	54	54	648	33
34	Fence			2001	2,000		20	100	100	1,200	34
35	Replacement Wall			2001	686		20	34	34	409	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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Security System	2002	$ 5,959	$	20	$ 298	$ 298	$ 3,427	37
38	Sprinkler System	2002	4,946		20	247	247	2,843	38
39	Sign	2002	1,248		20	62	62	1,102	39
40	Medicare Wing Expansion	2003	100,808		20	5,040	5,040	52,921	40
41	Architect Fees	2003	1,343		20	67	67	737	41
42	Patio	2003	5,858		20	293	293	3,223	42
43	Medicare Wing Expansion	2003	2,500		20	125	125	1,313	43
44	Medicare Wing Expansion	2003	750		20	38	38	397	44
45	Medicare Wing Expansion	2003	1,500		20	75	75	788	45
46	Medicare Wing Expansion	2003	500		20	25	25	313	46
47	Furnace	2004	2,195		20	110	110	1,045	47
48	Roofing	2005	2,500		20	125	125	1,064	48
49	Asphalt West Lot	2006	21,480		20	1,074	1,074	8,055	49
50	Door Alarm	2007	2,117		10	212	212	1,378	50
51	Furnace/Air Conditioner	2007	3,985		10	399	399	2,593	51
52	Blinds	2007	4,431		10	443	443	2,880	52
53	Windows	2007	19,021		20	951	951	6,182	53
54	Water Heater	2008	6,500		7	928	928	5,104	54
55	Boiler	2008	3,425		20	172	172	946	55
56	6 New Sprinklers	2008	5,990		25	240	240	1,320	56
57	Fire Alarm Repair	2008	2,899		7	414	414	2,277	57
58	Kitchen Exhaust Fan	2010	8,000		10	800	800	2,800	58
59	Roof Replacement on North Building	2011	58,091		25	2,324	2,324	5,810	59
60	Nurse Call System	2014	7,296		7	955	955	955	60
61	Air Conditioner	2014	4,456		15	99	99	99	61
62	Dumpster Pad	2014	3,200		15	71	71	71	62
63	Parking Lot Sealcoat	2014	6,588		7	235	235	235	63
64	Nursing Station	2014	13,609		15	151	151	151	64
65	Sprinkler System Repair	2014	12,142		15	67	67	67	65
66	Bathroom Repair	2014	2,500		7	30	30	30	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,313,671	$		$ 45,882	$ 45,882	$ 708,069	70

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

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,313,671	$		$ 45,882	$ 45,882	$ 708,069	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	Land Improvements Booked			1,486			(1,486)		26
27	Building Booked			23,371			(23,371)		27
28	Building Improvement Booked			12,895			(12,895)		28
29									29
30	2014-Home Office Allocation-Building Improvements		13,077			314	314		30
31	2014-Home Office Allocation-Land Improvements		1,221			67	67		31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,327,969	$ 37,752		$ 46,263	$ 8,511	$ 708,069	34

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

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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	$ 33,328	$ 2,617	$ 3,332	$ 715	5-10 yrs.	$ 20,684	71
72	Current Year Purchases	40,545	1,599	1,599		10 yrs.	1,599	72
73	Fully Depreciated Assets	71,840					71,840	73
74	Home Office Allocation			3,667	3,667			74
75	TOTALS	$ 145,713	$ 4,216	$ 8,598	$ 4,382		$ 94,123	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2005 Ford	2004	33,217					33,217	76
77										77
78										78
79										79
80	TOTALS			$ 33,217	$	$	$		$ 33,217	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,550,977	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 41,968	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 54,861	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 12,893	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 835,409	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					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

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.	/2015	$
13.	/2016	$
14.	/2017	$

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: $ 13,271 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	$ 822.05	$ 10,142	17
18					18
19					19
20					20
21	TOTAL		$ 822.05	$ 10,142	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.

Arcola Health Care Center
0053074
Period Beginning **1/1/2014**
Period End **12/31/2014**

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	$	8,069
Dishwasher		717
Laundry Equipment		-
Copier		3,084
Home Office Allocation		1,401
		13,271

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

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.

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(3)	hrs	$	10,554	$ 158,304	$	10,554	$ 158,304	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,324	34,859		2,324	34,859	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		11,050	165,746	34	11,050	165,780	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				58,879		58,879	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			$	23,927	$ 358,909	$ 58,913	23,927	$ 417,822	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.

STATE OF ILLINOIS

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (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	$ 82,027	$ 82,027	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 52,650)	1,108,625	1,108,625	3
4	Supply Inventory (priced at)	12,222	12,222	4
5	Short-Term Investments			5
6	Prepaid Insurance	37,126	37,126	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	2,517,190	2,517,190	8
9	Other(specify): Prepaid Lease	2,496	2,496	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,759,686	$ 3,759,686	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	29,972	44,078	13
14	Buildings, at Historical Cost	911,517	872,230	14
15	Leasehold Improvements, at Historical Cost	363,938	455,739	15
16	Equipment, at Historical Cost	178,930	178,930	16
17	Accumulated Depreciation (book methods)	(727,316)	(835,409)	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):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 757,041	$ 715,568	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,516,727	$ 4,475,254	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,161,126	$ 1,161,126	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,100	4,100	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	93,247	93,247	30
31	Accrued Taxes Payable (excluding real estate taxes)	47,729	47,729	31
32	Accrued Real Estate Taxes(Sch.IX-B)	21,852	21,852	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	79,430	79,430	36
37	Accrued Management Fees	144,399	144,399	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,551,883	$ 1,551,883	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,411,821	1,411,821	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Intercompany Loans	(3,137)	(3,137)	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,408,684	$ 1,408,684	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,960,567	$ 2,960,567	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,556,160	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,516,727	$ 2,960,567	48

*(See instructions.)

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,686,856	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)**	$ 2,686,855	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	315,002	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)**	$ 315,002	17
	B. Transfers (Itemize):		
18	**Transfer of Net Assets from Corporate Restructuring**	(1,445,697)	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ (1,445,697)	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,556,160	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,388,411	1
2	Discounts and Allowances for all Levels	(344,565)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,043,846	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	665,873	6
7	Oxygen	630	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 666,503	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	6,858	14
15	Telephone, Television and Radio	3,372	15
16	Rental of Facility Space		16
17	Sale of Drugs	98,120	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	14,156	20
21	Other Medical Services	3,324	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 125,830	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous & Transportation Revenue	16,613	28
28a	Vending Income, Meals on Wheels & Loss on Equipment		28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 16,613	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,852,792	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	740,828	31
32	Health Care	1,747,822	32
33	General Administration	464,332	33
	B. Capital Expense		
34	Ownership	150,582	34
	C. Ancillary Expense		
35	Special Cost Centers	210,910	35
36	Provider Participation Fee	223,316	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,537,790	40
41	**Income before Income Taxes (line 30 minus line 40)****	315,002	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 315,002	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) Veterans -Net Patient Revenue		47
48	Other-(specify) Charity and Insurance Contractual Allowance		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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 Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,080	2,080	$ 56,729	$ 27.27	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,091	3,139	82,606	26.32	3
4	Licensed Practical Nurses	18,893	20,023	410,241	20.49	4
5	CNAs & Orderlies	42,768	43,226	489,299	11.32	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	3,341	3,531	34,290	9.71	9
10	Activity Assistants					10
11	Social Service Workers	2,718	2,718	42,466	15.62	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	33,333	16.03	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,288	14,791	139,026	9.40	15
16	Dishwashers					16
17	Maintenance Workers	1,933	1,990	32,350	16.26	17
18	Housekeepers	13,013	13,927	133,673	9.60	18
19	Laundry	4,781	5,021	45,785	9.12	19
20	Administrator	2,080	2,080	70,025	33.67	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,846	1,988	25,740	12.95	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	6,693	6,741	127,832	18.96	33
34	TOTAL (lines 1 - 33)	119,605	123,335	$ 1,723,395 *	$ 13.97	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	34,800	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,856	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)		$ 40,656		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	33	$ 819	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	33	$ 819		53

Arcola Health Care Center
0053074
Period Beginning **1/1/2014**
Period End **12/31/2014**

Schedule 20A

XVIII. Staffing and Salary Costs

		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator		1,847	1,879	41,950	22.33
Psych. Assistant		864	864	10,414	12.05
Psych. Director		1,907	1,907	49,002	25.70
Transportation		2,001	2,001	24,397	12.19
Marketing		74	90	2,069	22.99
	TOTAL	6,693	6,741	127,832	

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Glenna Birch	Administrator	0	$ 70,025
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 70,025

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 116,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 116,000

C. Professional Services

Vendor/Payee	Type	Amount
E-Health Data Solutions	Computer Services	$ 2,221
Consolidated Communications	Computer Services	181
Honkamp Kruger & Company	Accounting Services	813
Mediacom	Computer Services	1,492
Allscripts	Consulting Fees	1,949
Illinois Secretary of State	Filing Fees	285
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 6,941

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 61,909
Unemployment Compensation Insurance	50,611
FICA Taxes	125,053
Employee Health Insurance	(2,858)
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	1,736
Employee Retirement	1,532
Home Office Allocation	22,344
TOTAL (agree to Schedule V, line 22, col.8)	$ 260,327

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 5,970
Advertising: Employee Recruitment	1,015
Health Care Worker Background Check (Indicate # of checks performed)	
Patient Background Checks	1,076
Miscellaneous Licenses & Permits	100
Miscellaneous Dues & Subscriptions	2,753
Home Office Allocation	263
Less: Public Relations Expense	(375)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,802

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	36
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 36

**See instructions.

Arcola Health Care Center
0053074
Period Beginning **1/1/2014**
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Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		6,941
Home Office Allocation		
Lexis Nexis	Legal	10
GoffWilson	Legal	653
Illinois Secretary of State	Legal	59
Bank of America	Legal	197
Healthcare Resources International	Legal	118
Miscellaneous	Legal	26
Addy, Bush	Legal	17
Hall, Rustom, and Fritz	Legal	20
Black, Hedin, Ballard	Legal	34
SmithAmundsen	Legal	35
CliftonLarson Allen	Accountants	1,388
Ginoli & Co.	Accountants	1,274
Miscellaneous	Computer Services	25
Odessian LLC	Computer Services	8
Optimizer	Computer Services	55
Allpayer Exchange	Computer Services	17
CCH	Computer Services	29
Prism Software	Computer Services	88
Macquarie Technology Services	Computer Services	77
Advanced Answers on Demand	Computer Services	4,115
Stratus Networks	Computer Services	542
Kemper Technology	Computer Services	1,605
AT&T	Computer Services	6
Ability Network	Computer Services	622
Barracuda	Computer Services	142

CIAN	Computer Services	169
Comcast	Computer Services	43
Emdeon	Computer Services	110
Charter Communications	Computer Services	7
Crawford County Title Co.	Other Prof Fees	8
Better Banks	Other Prof Fees	5
David Budde	Other Prof Fees	48
All Scripts	Other Prof Fees	33
Miscellaneous	Other Prof Fees	6
Total (agree to Schedule V, line 19, column 8)		18,532

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4	N/A												
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Arcola Health Care Center # 0053074 Report Period Beginning: 1/1/14 Ending: 12/31/14

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? **Yes**
If YES, give association name and amount. **IHCA - $2377.63**

(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. $ **22,249** 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. $ **223,316**
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. $ **6,858**

(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. $
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Adqequate 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. $ 0

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Ginoli and Company**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.