



Facility Name & ID Number Rochelle Gardens Care Center

# 0050617 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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	68	Skilled (SNF)	68	24,820	1
2		Skilled Pediatric (SNF/PED)			2
3	6	Intermediate (ICF)	6	2,190	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	74	TOTALS	74	27,010	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	20,623	690	193	21,506	8
9	SNF/PED					9
10	ICF			60	60	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,623	690	253	21,566	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.84%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

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

I. On what date did you start providing long term care at this location?  
Date started 10/31/2006

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 10/31/2006 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 68 and days of care provided 193

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Rochelle Gardens Care Center

# 0050617

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				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
	<b>A. General Services</b>										
1	Dietary	107,366	10,211		117,577		117,577	7,289	124,866		1
2	Food Purchase		150,121		150,121		150,121	(1,226)	148,895		2
3	Housekeeping	89,469	37,813		127,282		127,282	44	127,326		3
4	Laundry	30,473	6,124		36,597		36,597		36,597		4
5	Heat and Other Utilities			82,498	82,498		82,498	274	82,772		5
6	Maintenance	31,933	14,537	23,148	69,618		69,618	2,741	72,359		6
7	Other (specify):* Home Off. Ben. All.										7
8	<b>TOTAL General Services</b>	259,241	218,806	105,646	583,693		583,693	9,122	592,815		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000	26	12,026		9
10	Nursing and Medical Records	852,484	81,435	46,662	980,581		980,581	(458)	980,123		10
10a	Therapy		479	34,833	35,312		35,312		35,312		10a
11	Activities	81,341	334	939	82,614		82,614	(11,013)	82,614		11
12	Social Services	35,827	231		36,058		36,058		36,058		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	<b>TOTAL Health Care and Programs</b>	969,652	82,479	94,434	1,146,565		1,146,565	(11,445)	1,146,133		16
	<b>C. General Administration</b>										
17	Administrative			196,300	196,300		196,300	(131,090)	65,210		17
18	Directors Fees										18
19	Professional Services			8,068	8,068		8,068	25,670	33,738		19
20	Dues, Fees, Subscriptions & Promotions			4,334	4,334		4,334	1,422	5,756		20
21	Clerical & General Office Expenses	30,343	3,015	17,199	50,557		50,557	80,936	131,493		21
22	Employee Benefits & Payroll Taxes			186,078	186,078		186,078	18,899	204,977		22
23	Inservice Training & Education			250	250		250	33	283		23
24	Travel and Seminar							28	28		24
25	Other Admin. Staff Transportation			20,295	20,295		20,295	4,425	24,720		25
26	Insurance-Prop.Liab.Malpractice			39,614	39,614		39,614	638	40,252		26
27	Other (specify):* Home Off. Ben. All.										27
28	<b>TOTAL General Administration</b>	30,343	3,015	472,138	505,496		505,496	961	506,457		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,259,236	304,300	672,218	2,235,754		2,235,754	(1,362)	2,245,405		29

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

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			78,293	78,293		78,293	22,205	100,498			30
31	Amortization of Pre-Op. & Org.							8,463	8,463			31
32	Interest			43,159	43,159		43,159	22,360	65,519			32
33	Real Estate Taxes			24,039	24,039		24,039	254	24,293			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			14,700	14,700		14,700	1,078	15,778			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			160,191	160,191		160,191	54,360	214,551			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		9,382		9,382		9,382		9,382			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			177,639	177,639		177,639		177,639			42
43	Other (specify):*	41,746	27	48,885	90,658		90,658	(90,658)				43
44	<b>TOTAL Special Cost Centers</b>	41,746	9,409	226,524	277,679		277,679	(90,658)	187,021			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,300,982	313,709	1,058,933	2,673,624		2,673,624	(37,660)	2,646,977			45

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

Facility Name & ID Number Rochelle Gardens Care Center

# 0050617

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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.)**

		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	(1,311)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,568)	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	18,522	30		9
10	Interest and Other Investment Income	(21)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(58)	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	(37,311)	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		3 43		24
25	Fund Raising, Advertising and Promotional	(1,966)	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	(54,427)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (85,137)		\$	30

**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)	47,477	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 47,477		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (37,660)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY						
48		49		50		51
						52

Rochelle Gardens Care Center

ID# 0050617

Report Period Beginning: 1/1/14

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Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Offset Miscellaneous Office Supplies Revenue	\$ (177)	21	1
2	Offset Transportation Revenue	(11,013)	11	2
3	Special Events	71	43	3
4	Disallowed Marketing Expense	(41,773)	43	4
5	Offset Miscellaneous Nursing Supplies	(479)	10	5
6	X-Rays-Part A	(396)	43	6
7	Labs-Part A	(587)	43	7
8	Disallowed Pet Expense	(73)	43	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(54,427)	49

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 3,175	\$ 3,175	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	76	76	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	16	16	3
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	214	214	4
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,205	1,205	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%	26	26	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	1	1	8
9	V	10A TherUy		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		Petersen Health Care, Inc.	100.00%	0		11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	2,738	2,738	12
13	V							13
14	Total		\$			\$ 7,451	\$ * 7,451	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%	\$ 152	\$	152	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	35,739		35,739	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	1,625		1,625	17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	18		18	18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	11		11	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	2,890		2,890	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	509		509	21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		0	22
23	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	2,919		2,919	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	1,856		1,856	24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	143		143	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	734		734	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		\$			\$ 46,596	\$ *	46,596	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 Network, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Health Network, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Health Network, LLC	100.00%	0		17
18	V	5 Utilities		Petersen Health Network, LLC	100.00%	0		18
19	V	6 Maintenance		Petersen Health Network, LLC	100.00%	0		19
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		20
21	V	9 Medical Director		Petersen Health Network, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Health Network, LLC	100.00%	0		22
23	V	10A Therapy		Petersen Health Network, LLC	100.00%	0		23
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		24
25	V	17 Administrative		Petersen Health Network, LLC	100.00%	0		25
26	V	19 Professional Services		Petersen Health Network, LLC	100.00%	16,747	16,747	26
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Network, LLC	100.00%	1,220	1,220	27
28	V	21 Clerical and General Office		Petersen Health Network, LLC	100.00%	221	221	28
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Network, LLC	100.00%	1,697	1,697	29
30	V	23 Inservice Training & Education		Petersen Health Network, LLC	100.00%	0		30
31	V	24 Travel and Seminar		Petersen Health Network, LLC	100.00%	0		31
32	V	25 Other Admin. Staff Transport.		Petersen Health Network, LLC	100.00%	0		32
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Network, LLC	100.00%	0		33
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		34
35	V	30 Depreciation		Petersen Health Network, LLC	100.00%	566	566	35
36	V	31 Amortization of Pre-Op. & Org.		Petersen Health Network, LLC	100.00%	8,463	8,463	36
37	V	32 Interest		Petersen Health Network, LLC	100.00%	20,263	20,263	37
38	V	33 Real Estate Taxes		Petersen Health Network, LLC	100.00%	0		38
39	Total		\$			\$ 49,177	\$ * 49,177	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 Management, Inc.	100.00%	\$ 4,114	\$ 4,114
16	V	2 Food		Petersen Health Care Management, Inc.	100.00%	9	9
17	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	28	28
18	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	60	60
19	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,536	1,536
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
21	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0	
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	20	20
23	V	10A TherUy		Petersen Health Care Management, Inc.	100.00%	0	
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
25	V	17 Administrative	196,300	Petersen Health Care Management, Inc.	100.00%	65,210	(131,090)
26	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	6,185	6,185
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	50	50
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	45,153	45,153
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	15,577	15,577
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	15	15
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	17	17
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	1,535	1,535
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	129	129
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
35	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	198	198
36	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	262	262
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	111	111
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	344	344
39	Total		\$ 196,300			\$ 140,553	\$ * (55,747)

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

Facility Name & ID Number

Rochelle Gardens Care Center

# 0050617

Report Period Beginning:

1/1/14

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, 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	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 &amp; ID Number

Rochelle Gardens Care Center

# 0050617

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 &amp; ID Number

Rochelle Gardens Care Center

# 0050617

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

Rochelle Gardens Care Center

# 0050617

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 Rochelle Gardens Care Center # 0050617 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 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											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 Rochelle Gardens Care Center

# 0050617

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  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	1,572,338	77	\$ 231,473	\$ 220,289	21,566	\$ 3,175	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	21,566	76	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	21,566	16	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	21,566	214	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	21,566	1,205	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	21,566	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	21,566	26	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	21,566	1	8
9	10A	TherUy	Resident Days	1,572,338	77	0	0	21,566	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	21,566	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	21,566	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	21,566	2,738	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	21,566	152	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	21,566	35,739	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	118,476	0	21,566	1,625	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	21,566	18	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	21,566	11	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	21,566	2,890	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	21,566	509	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	21,566	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	21,566	2,919	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	21,566	1,856	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	21,566	143	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	21,566	734	24
25	TOTALS					\$ 3,940,617	\$ 2,699,523		\$ 54,047	25

Facility Name & ID Number Rochelle Gardens Care Center

# 0050617

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  NO

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	247,554	14		21,566		1
2	2	Food	Resident Days	247,554	14		21,566		2
3	3	Housekeeping	Resident Days	247,554	14		21,566		3
4	5	Utilities	Resident Days	247,554	14		21,566		4
5	6	Maintenance	Resident Days	247,554	14		21,566		5
6	7	Mgmt. Allocation of Benefits	Resident Days	247,554	14		21,566		6
7	9	Medical Director	Resident Days	247,554	14		21,566		7
8	10	Nursing and Medical Records	Resident Days	247,554	14		21,566		8
9	10A	Therapy	Resident Days	247,554	14		21,566		9
10	15	Mgmt. Allocation of Benefits	Resident Days	247,554	14		21,566		10
11	17	Administrative	Resident Days	247,554	14		21,566		11
12	19	Professional Services	Resident Days	247,554	14	192,241	21,566	16,747	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	247,554	14	14,000	21,566	1,220	13
14	21	Clerical and General Office	Resident Days	247,554	14	2,534	21,566	221	14
15	22	Employee Benefits and Payroll Tax	Resident Days	247,554	14	19,477	21,566	1,697	15
16	23	Inservice Training & Education	Resident Days	247,554	14		21,566		16
17	24	Travel and Seminar	Resident Days	247,554	14		21,566		17
18	25	Other Admin. Staff Transport.	Resident Days	247,554	14		21,566		18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	247,554	14		21,566		19
20	27	Mgmt. Allocation of Benefits	Resident Days	247,554	14		21,566		20
21	30	Depreciation	Resident Days	247,554	14	6,500	21,566	566	21
22	31	Amortization of Pre-Op. & Org.	Resident Days	247,554	14	97,144	21,566	8,463	22
23	32	Interest	Resident Days	247,554	14	232,596	21,566	20,263	23
24	33	Real Estate Taxes	Resident Days	247,554	14		21,566		24
25	TOTALS					\$ 564,492	\$	\$ 49,177	25

Facility Name & ID Number Rochelle Gardens Care Center

# 0050617

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  NO

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

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	1,572,338	77	\$ 299,961	\$ 294,997	21,566	\$ 4,114	1
2	2	Food	Resident Days	1,572,338	77	675		21,566	9	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	21,566	28	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		21,566	60	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	21,566	1,536	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			21,566		6
7	9	Medical Director	Resident Days	1,572,338	77			21,566		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		21,566	20	8
9	10A	TherUy	Resident Days	1,572,338	77			21,566		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			21,566		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	21,566	65,210	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		21,566	6,185	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		21,566	50	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	21,566	45,153	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,572,338	77	1,135,672		21,566	15,577	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		21,566	15	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		21,566	17	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		21,566	1,535	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		21,566	129	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			21,566		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		21,566	198	21
22	32	Interest	Resident Days	1,572,338	77	19,133		21,566	262	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		21,566	111	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		21,566	344	24
25	TOTALS					\$ 10,069,824	\$ 8,113,127		\$ 140,553	25

Facility Name & ID Number Rochelle Gardens Care Center

# 0050617

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	Name of Lender	2		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	The Private Bank		X	Mortgage	Varies	11/1/09	1,102,941	\$ 1,069,853	12/31/14	Varies	\$ 43,159	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>						\$ 1,102,941	\$ 1,069,853			\$ 43,159	9						
<b>B. Non-Facility Related*</b>																		
10											Home Office Allocation-PHCM	262	10					
11											Interest Income Offset	(21)	11					
12											Home Office Allocation-PHC	1,856	12					
13											Home Office Allocation-PHN	20,263	13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 22,360	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 1,102,941	\$ 1,069,853			\$ 65,519	15						

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

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2013 report.				\$	<b>23,856</b> 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			\$	<b>23,595</b> 2
3. Under or (over) accrual (line 2 minus line 1).				\$	<b>(261)</b> 3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	<b>24,300</b> 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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$	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.					
<b>TOTAL REFUND \$</b>	<b>For</b>	<b>Tax Year.</b>	<b>(Attach a copy of the real estate tax appeal board's decision.)</b>		
			<b>Home Office Allocation</b>		<b>254</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	<b>24,293</b> 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<b>30,009</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2010	<b>23,052</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2013 \$ <b>13</b>
	2011	<b>22,528</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
	2012	<b>23,162</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>
	2013	<b>23,595</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$ <b>16</b>
<b>Accrual based on prior year tax bill.</b>					

**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 Rochelle Gardens Care Center COUNTY Ogle

FACILITY IDPH LICENSE NUMBER 0050617

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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>25-19-100-002</u>	<u>Long-Term Care Facility</u>	\$ <u>23,594.96</u>	\$ <u>23,594.96</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>23,594.96</u></u>	\$ <u><u>23,594.96</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 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 Rochelle Gardens Care Center

# 0050617 Report Period Beginning:

1/1/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

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

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

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

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

N/A

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

1. Total Amount Incurred: 561,304 2. Number of Years Over Which it is Being Amortized: 11  
 3. Current Period Amortization: 8,463 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	<u>Facility</u>	<u>105,000</u>	<u>2006</u>	<u>\$ 60,000</u>	1
2					2
3	<b>TOTALS</b>	<b>105,000</b>		<b>\$ 60,000</b>	<b>3</b>



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

# **0050617**

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	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	74	2006		\$ 1,532,000	\$	30	\$ 51,067	\$ 51,067	\$ 434,069	4
5										5
6										6
7										7
8										8
	<b>Improvement Type**</b>									
9	Fire System	2006		2,215		15	148	148	1,258	9
10	Exterior Sign	2007		4,130		15	275	275	2,063	10
11	Draperies	2007		2,537		10	254	254	1,905	11
12	Painting of Dining Room, Entry Halls, Office Walls, Ceilings	2007		1,225		15	82	82	615	12
13	Landscaping	2007		518		15	35	35	262	13
14	Painting of Resident Rooms, Bathrooms, Hallways, and Doors	2007		5,700		15	380	380	2,850	14
15	Painting of C-Wing	2007		2,930		15	195	195	1,463	15
16	Carpet for Resident Rooms	2007		21,701		15	1,447	1,447	10,852	16
17	Installation of Tile in Main Hall	2007		6,876		15	458	458	3,435	17
18	Wallpaper for Central Area of Nursing Home	2007		1,985		15	132	132	991	18
19	Landscaping	2007		3,852		15	257	257	1,927	19
20	Sprinkler Installation	2009		10,994		15	732	732	4,026	20
21	Smoke Detectors Replacement	2010		5,325		10	532	532	2,394	21
22	Sprinkler System Repair	2010		9,787		10	978	978	4,401	22
23	Generator Repair	2011		3,177		7	454	454	1,589	23
24	Water Main Repair	2012		25,002		15	1,666	1,666	4,165	24
25	Blacktop Replacement	2012		27,913		15	1,860	1,860	4,650	25
26	Roof Replacement	2013		44,697		25	1,788	1,788	2,682	26
27	Bathroom Wall	2014		13,874		15	925	925	1,696	27
28	Landscaping	2014		5,500		7	786	786	851	28
29										29
30										30
31										31
32										32
33										33
34										34
35										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



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	\$ 303,075	\$ 3,222	\$ 30,307	\$ 27,085	5-10 yrs.	\$ 243,522	71
72	Current Year Purchases	14,401	2,057	2,057		10 yrs.		72
73	Fully Depreciated Assets							73
74	Home Office Allocation			3,390	3,390			74
75	TOTALS	\$ 317,476	\$ 5,279	\$ 35,754	\$ 30,475		\$ 243,522	75

D. Vehicle Costs. (See instructions.)\*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,120,421	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 78,236	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 100,498	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 22,262	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 731,666	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	N/A				88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Rochelle Gardens Care Center

# 0050617

Report Period Beginning: 1/1/14

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	<b>TOTAL</b>				\$			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. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017                      \$ \_\_\_\_\_

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: \$ 10,707 Description: See Attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2012 Ford E250	\$ 411.03	\$ 5,071	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ 411.03	\$ 5,071	21

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

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

**Rochelle Gardens Care Center**

**0050617**

**Period Beginning 1/1/2014**

**Period End 12/31/2014**

**Schedule 14A**

**XII. Rental Costs**

**B. Equipment**

**16. Description of rental amount for movable equipment**

Medical Equipment	\$ 8,376
Dishwasher	722
Laundry Equipment	-
Copier	531
Home Office Allocation	<u>1,078</u>
	<u><u>10,707</u></u>

Facility Name & ID Number Rochelle Gardens Care Center # 0050617 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.)**

<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. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--	---

**B. EXPENSES**

ALLOCATION OF COSTS (d)

		Facility			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**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	1,134	\$ 17,017	\$	1,134	\$ 17,017	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		175	2,621		175	2,621	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		1,013	15,195	479	1,013	15,674	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				9,382		9,382	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	<b>TOTAL</b>			\$	2,322	\$ 34,833	\$ 9,861	2,322	\$ 44,694	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Rochelle Gardens Care Center

# 0050617

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*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ (1,348,953)	\$ (1,348,953)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>8,909</u> )	954,228	954,228	3
4	Supply Inventory (priced at )	5,883	5,883	4
5	Short-Term Investments			5
6	Prepaid Insurance	32,477	32,477	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Security Deposit and PPD Lease</u>	1,221	1,221	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ (355,144)	\$ (355,144)	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	88,431	60,000	13
14	Buildings, at Historical Cost	1,532,000	1,542,067	14
15	Leasehold Improvements, at Historical Cost	168,971	200,878	15
16	Equipment, at Historical Cost	319,986	317,476	16
17	Accumulated Depreciation (book methods)	(839,909)	(731,666)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>A/P Prior Owner</u>	31,704	31,704	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,301,183	\$ 1,420,459	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 946,039	\$ 1,065,315	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 528,226	\$ 528,226	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	63,254	63,254	30
31	Accrued Taxes Payable (excluding real estate taxes)	11,558	11,558	31
32	Accrued Real Estate Taxes(Sch.IX-B)	24,300	24,300	32
33	Accrued Interest Payable	4,290	4,290	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Withholdings</u>	46,090	46,090	36
37	<u>Accrued Management Fees</u>	127,240	127,240	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 804,958	\$ 804,958	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,069,853	1,069,853	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,069,853	\$ 1,069,853	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,874,811	\$ 1,874,811	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (928,772)	\$ (809,496)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 946,039	\$ 1,065,315	48

\*(See instructions.)



		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ (756,587)	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	(1)	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ (756,588)	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(172,184)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (172,184)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ (928,772)	<b>24</b> *

\* 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,447,449	1
2	Discounts and Allowances for all Levels	(41,632)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 2,405,817</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	65,781	6
7	Oxygen	9	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 65,790</b>	8
<b>C. Other Operating Revenue</b>			
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	1,311	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	15,778	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	804	20
21	Other Medical Services	250	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 18,143</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	21	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 21</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	Miscellaneous Revenue	656	28
28a	Transportation Revenue	11,013	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 11,669</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 2,501,440</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	583,693	31
32	Health Care	1,146,565	32
33	General Administration	505,496	33
<b>B. Capital Expense</b>			
34	Ownership	160,191	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	100,040	35
36	Provider Participation Fee	177,639	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 2,673,624</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(172,184)</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (172,184)</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 2,299,804	44
45	Private Pay - Net Inpatient Revenue	63,945	45
46	Medicare - Net Inpatient Revenue	43,311	46
47	Other-(specify) <u>Veterans -Net Patient Revenue</u>		47
48	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(1,243)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 2,405,817</b>	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 Rochelle Gardens Care Center

# 0050617

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	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 64,529	\$ 31.02	1
2	Assistant Director of Nursing	1,181	1,324	35,338	26.69	2
3	Registered Nurses	7,485	7,788	207,272	26.61	3
4	Licensed Practical Nurses	6,675	7,056	182,206	25.82	4
5	CNAs & Orderlies	28,340	28,451	358,556	12.60	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,903	2,057	36,265	17.63	9
10	Activity Assistants	1,168	1,226	15,257	12.44	10
11	Social Service Workers	2,072	2,072	35,827	17.29	11
12	Dietician					12
13	Food Service Supervisor	1,993	1,993	25,913	13.00	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,980	9,177	81,453	8.88	15
16	Dishwashers					16
17	Maintenance Workers	1,994	2,021	31,933	15.80	17
18	Housekeepers	8,178	8,632	89,469	10.36	18
19	Laundry	3,210	3,333	30,473	9.14	19
20	Administrator	2,048	2,160	65,210	30.19	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,081	2,154	30,343	14.08	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>	4,970	5,024	76,149	15.16	33
34	TOTAL (lines 1 - 33)	84,357	86,549	\$ 1,366,192 *	\$ 15.79	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 12,000	L9, C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 4,538	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)	\$ 16,538		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	170 \$ 5,696	L10, C3	50
51	Licensed Practical Nurses	925 35,666	L10, C3	51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	1,095 \$ 41,362		53

Rochelle Gardens Care Center

0050617

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	Reportin g Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	173	173	4,583	26.44
Transportation	2,391	2,445	29,819	12.19
Marketing	2,405	2,405	41,746	17.35
<b>TOTAL</b>	<b>4,970</b>	<b>5,024</b>	<b>76,149</b>	

**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	
Ashley Acri	Administrator	0	\$ 65,210	Workers' Compensation Insurance	\$ 52,545	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	31,939	Advertising: Employee Recruitment		
				FICA Taxes	97,443	Health Care Worker Background Check		
				Employee Health Insurance	(3,968)	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	181.7	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	425	
				Employee Relations	8,119	Miscellaneous Dues & Subscriptions	102	
				Employee Retirement		Home Office Allocation	1,422	
				Home Office Allocation	18,899			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 65,210	TOTAL (agree to Schedule V, line 22, col.8)		\$ 5,756		
B. Administrative - Other							Less: Public Relations Expense ( )	
Description			Amount				Non-allowable advertising ( )	
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 196,300				Yellow page advertising ( )	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 196,300	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description			Description	
Vendor/Payee	Type	Amount		Line #	Amount	Amount		
Rochelle Municipal Utilities	Computer Services	\$ 239				Out-of-State Travel \$		
Comcast Cable	Computer Services	1,091						
E-Health Data Solutions	Computer Services	5,194				In-State Travel		
Honkamp Krueger & Co.	Accounting Fees	1,543						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 8,068	TOTAL			Seminar Expense	
							Home Office Allocation 28	
							Entertainment Expense ( )	
							TOTAL (agree to Sch. V, line 24, col. 8) \$ 28	

\* Attach copy of IMRF notifications

\*\*See instructions.

**Rochelle Gardens Care Center**  
**0050617**  
**Period Beginning**  
**Period End**

**1/1/2014**  
**12/31/2014**

**Schedule 21A**  
**XIX. SUPPORT SCHEDULE**  
**C. Professional Services**

<b>Vendor/Payee</b>	<b>Type</b>	<b>Amount</b>
Total (agree to Schedule V, line 19, column 3)		8,068

**Home Office Allocation**

Lexis Nexis	Legal	7
GoffWilson	Legal	502
Illinois Secretary of State	Legal	45
Bank of America	Legal	152
Healthcare Resources International	Legal	91
Miscellaneous	Legal	19
Addy, Bush	Legal	13
Hall, Rustom, and Fritz	Legal	15
Black, Hedin, Ballard	Legal	27
SmithAmundsen	Legal	27
Applegate and Thorne	Legal	1,901
Healthcare Resources	Legal	1,150
ETS Environmental	Legal	105
IL Secretary of State	Legal	22
CliftonLarson Allen	Accountants	1,069
Ginoli & Co.	Accountants	2,971
Wells Fargo	Accountants	1,589
Miscellaneous	Computer Services	20
Odessian LLC	Computer Services	6
Optimizer	Computer Services	43
Allpayer Exchange	Computer Services	13
CCH	Computer Services	23
Prism Software	Computer Services	68
Macquarie Technology Services	Computer Services	59
Advanced Answers on Demand	Computer Services	3,168
Stratus Networks	Computer Services	417
Kemper Technology	Computer Services	1,236

AT&T	Computer Services	5
Ability Network	Computer Services	478
Barracuda	Computer Services	109
CIAN	Computer Services	131
Comcast	Computer Services	33
Emdeon	Computer Services	85
Charter Communications	Computer Services	5
E-Health Data Solutions	Computer Services	322
Crawford County Title Co.	Other Prof Fees	6
Better Banks	Other Prof Fees	4
David Budde	Other Prof Fees	36
All Scripts	Other Prof Fees	25
Miscellaneous	Other Prof Fees	4
Marotta Gund Budd Derza	Other Prof Fees	9,321
Polsinelli	Other Prof Fees	348
Total (agree to Schedule V, line 19, column 8)		<u><u>33,738</u></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	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$



Facility Name & ID Number Rochelle Gardens Care Center# 0050617Report Period Beginning: 1/1/14Ending: 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? No  
If YES, give association name and amount. N/A
- (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. \$ 13,298 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. \$ 177,639  
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. \$ 1,311
- (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? Adquate 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 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.