FOR BHF USE

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2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0046243

Facility Name: Royal Oaks Care Center

Address: 605 E Church St B600 (Number) Kewanee (City) 61443 (Zip Code)

County: Henry

Telephone Number: (309) 852-3389 **Fax #** (309) 853-1838

HFS ID Number:

Date of Initial License for Current Owners: 03/01/2003

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			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 1/1/2015 to 12/31/2015 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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	200	Skilled (SNF)	200	73,000	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	200	TOTALS	200	73,000	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	40,193	1,848	1,408	43,449	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	40,193	1,848	1,408	43,449	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.52%

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 3/1/2003

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 3/1/2003 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 200 and days of care provided 1,231

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: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	220,181	38,535		258,716		258,716	8,420	267,136			1
2	Food Purchase		293,195		293,195		293,195	(3,376)	289,819			2
3	Housekeeping	197,637	64,328		261,965		261,965	66	262,031			3
4	Laundry	87,127	17,809		104,936		104,936		104,936			4
5	Heat and Other Utilities			190,360	190,360		190,360	484	190,844			5
6	Maintenance	65,136	12,113	30,073	107,322		107,322	3,339	110,661			6
7	Other (specify):* Home Office Ben. Allocation											7
8	**TOTAL General Services**	570,081	425,980	220,433	1,216,494		1,216,494	8,933	1,225,427			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	1,794,344	170,182	104,097	2,068,623		2,068,623	204	2,068,827			10
10a	Therapy		520	221,947	222,467		222,467		222,467			10a
11	Activities	112,780	338	2,167	115,285		115,285	(6,906)	108,379			11
12	Social Services	78,430	18		78,448		78,448		78,448			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	**TOTAL Health Care and Programs**	1,985,554	171,058	340,211	2,496,823		2,496,823	(6,702)	2,490,121			16
	C. General Administration											
17	Administrative	14,633		352,100	366,733		366,733	(268,454)	98,279			17
18	Directors Fees											18
19	Professional Services			18,463	18,463		18,463	75,594	94,057			19
20	Dues, Fees, Subscriptions & Promotions			8,055	8,055		8,055	9,936	17,991			20
21	Clerical & General Office Expenses	85,277	4,354	21,570	111,201		111,201	94,289	205,490			21
22	Employee Benefits & Payroll Taxes			383,230	383,230		383,230	63,132	446,362			22
23	Inservice Training & Education							649	649			23
24	Travel and Seminar							148	148			24
25	Other Admin. Staff Transportation			22,381	22,381		22,381	6,626	29,007			25
26	Insurance-Prop.Liab.Malpractice			61,822	61,822		61,822	1,018	62,840			26
27	Other (specify):* Home Office Ben. Allocation											27
28	**TOTAL General Administration**	99,910	4,354	867,621	971,885		971,885	(17,062)	954,823			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,655,545	601,392	1,428,265	4,685,202		4,685,202	(14,831)	4,670,371			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 Royal Oaks Care Center #0046243 **Report Period Beginning:** 1/1/2015 **Ending:** 12/31/2015

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			94,833	94,833		94,833	24,862	119,695			30
31	Amortization of Pre-Op. & Org.							44,683	44,683			31
32	Interest			139,523	139,523		139,523	(29,623)	109,900			32
33	Real Estate Taxes			70,941	70,941		70,941	1,104	72,045			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			62,568	62,568		62,568	1,279	63,847			35
36	Other (specify):* Home Office Ben. Allocation											36
37	**TOTAL Ownership**			367,865	367,865		367,865	42,305	410,170			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		43,132		43,132		43,132		43,132			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			364,562	364,562		364,562		364,562			42
43	Other (specify):* Home Office Ben. Allocati	6,067	1,267	62,149	69,483		69,483	(69,483)				43
44	**TOTAL Special Cost Centers**	6,067	44,399	426,711	477,177		477,177	(69,483)	407,694			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,661,612	645,791	2,222,841	5,530,244		5,530,244	(42,009)	5,488,235			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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	(3,348)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,521)	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	(761)	30		9
10	Interest and Other Investment Income	(30,111)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(211)	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	(53,129)	43		18
19	Entertainment				19
20	Contributions	(1,100)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(2,277)	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	(18,908)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (111,366)		$	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)	69,357	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 69,357		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (42,009)		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

Royal Oaks Care Center

ID# 0046243

Report Period Beginning: 1/1/2015

Ending: 12/31/2015

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (2,874)	43	1
2	X-Rays-Part A	(2,370)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(113)	21	3
4	Resident Flower	(32)	43	4
5	Disallowed Special Events	98	43	5
6	Offset Transportation Revenue	(6,906)	11	6
7	Disallowed Chamber of Commerce Dues	(550)	20	7
8	Offset Medical Supply revenue	(53)	10	8
9	Disallowed Marketing	(6,067)	43	9
10	Offset Vending Income	(41)	2	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
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38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(18,908)		49

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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. [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)	
1	V	1	Dietary	$	Petersen Health Care, Inc.	100.00%	$ 0	$	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	0		2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	0		3
4	V	5	Utilities		Petersen Health Care, Inc.	100.00%	0		4
5	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	0		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%	0		7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	0		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		Petersen Health Care, Inc.	100.00%	0		11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	424	424	12
13	V								13
14	Total			$			$ 424	$ * 424	14

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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%	$ 114	$ 114	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	0		16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	0		17
18	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	0		18
19	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	0		19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	0		20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	0		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%	1,646	1,646	23
24	V	32	Interest		Petersen Health Care, Inc.	100.00%	0		24
25	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	0		25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	0		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			$			$ 1,760	$ * 1,760	39

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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 II, LLC	100.00%	$ 0	$	15
16	V	2	Food		Petersen Health Care II, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Care II, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Care II, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Care II, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Care II, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Care II, LLC	100.00%	0		22
23	V	15	Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Health Care II, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Health Care II, LLC	100.00%	60,276	60,276	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care II, LLC	100.00%	10,105	10,105	26
27	V	21	Clerical and General Office		Petersen Health Care II, LLC	100.00%	0		27
28	V	22	Employee Benefits & Payroll		Petersen Health Care II, LLC	100.00%	0		28
29	V	23	Inservice Training & Education		Petersen Health Care II, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Health Care II, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Care II, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care II, LLC	100.00%	0		32
33	V	30	Depreciation		Petersen Health Care II, LLC	100.00%	8,855	8,855	33
34	V	31	Amortization		Petersen Health Care II, LLC	100.00%	44,683	44,683	34
35	V	32	Interest		Petersen Health Care II, LLC	100.00%	0		35
36	V	33	Real Estate Taxes		Petersen Health Care II, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Care II, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care II, LLC	100.00%	0		38
39	Total			$			$ 123,919	$ * 123,919	39

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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%	$ 8,420	$ 8,420	15
16	V	2	Food		Petersen Health Care Management, Inc.	100.00%	13	13	16
17	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	66	66	17
18	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	484	484	18
19	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	3,339	3,339	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%	257	257	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	352,100	Petersen Health Care Management, Inc.	100.00%	83,646	(268,454)	25
26	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	14,894	14,894	26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	267	267	27
28	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	94,402	94,402	28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	63,132	63,132	29
30	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	649	649	30
31	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	148	148	31
32	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	6,626	6,626	32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	1,018	1,018	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%	15,122	15,122	35
36	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	488	488	36
37	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	1,104	1,104	37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	1,279	1,279	38
39	Total			$ 352,100			$ 295,354	$ * (56,746)	39

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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 Hospitality L	Peoria	Hospitality	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	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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			Palm Terrace of Mattoon	Mattoon				7
8			Piper City Rehab & Living Center	Piper City				8
9			Pleasant View Rehab & Health Care Center	Morrison				9
10			Polo Rehabilitation & Health Care Center	Polo				10
11			Prairie City Rehab & Health Care Center	Prairie City				11
12			Robings Manor Nursing Home	Brighton				12
13			Rochelle Gardens	Rochelle				13
14			Rochelle Rehab & Health Care Center	Rochelle				14
15			Rock Falls Rehab & Health Care Center	Rock Falls				15
16			Arrow Wood Independent Living	Rock Falls				16
17			Roseville Rehab and Health Care Center	Roseville				17
18			Rosiclare Rehab & Health Care Center	Rosiclare				18
19			Royal Oaks Care Center	Kewanee				19
20			Sandwich Rehab & Health Care Center	Sandwich				20
21			Iron Wood Independent Living	Sandwich				21
22			Shawnee Rose Care Center	Harrisburg				22
23			Shelbyville Rehab & Health Care Center	Shelbyville				23
24			South Elgin Rehab & Health Care Center	South Elgin				24
25			Sullivan Health Care Center	Sullivan				25
26			Sunset Manor Nursing Home	Canton				26
27			Swansea Rehab & Health Care	Swansea				27
28			Timbercreek Rehab & Health Center	Pekin				28
29			Toulon Health Care Center	Toulon				29
30			Tuscola Health Care Center	Tuscola				30

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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			Twin Lakes Rehab & Health Care Center	Paris				1
2			Vandalia Rehab & Health Care Center	Vandalia				2
3			Watseka Health Care Center	Watseka				3
4			Westside Rehab & Care Center	West Frankfort				4
5			Whispering Oaks	Rosiclare				5
6			White Oak Rehab & Health Care Center	Mt. Vernon				6
7			Willow Rose Rehab & Health Care Center	Jerseyville				7
8			Sheldon Health Care Center	Sheldon				8
9			Tuscola Health Care Center	Tuscola				9
10			Effingham Health Care Center	Effingham				10
11			Collinsville Health Care Center	Collinsville				11
12			Ozark Rehab & Health Care Center	Osage Beach, MO				12
13			Tarkio Rehab & Health Care Center	Tarkio, MO				13
14			Shangri-la Rehab & Living Center	Blue Springs, MO				14
15			Prairie Rose Care Center	Pana				15
16			Illini Heritage Rehab & Health Center	Champaign				16
17			Courtyard Estates of Kewanee	Kewanee				17
18			Courtyard Estates of Bradford	Bradford				18
19			Courtyard Estates of Galva	Galva				19
20			Courtyard Estates of Walcott	Walcott				20
21			Courtyard Village of Kewanee	Kewanee				21
22			Lakewood Village	Charleston				22
23			Courtyard Estates of Monmouth	Monmouth				23
24			Riverview Estates	Havana				24
25			Simple Blessings	Casey				25
26			Courtyard Estates of Bushnell	Bushnell				26
27			Courtyard Estates of Canton	Canton				27
28			Legacy Estates of Monmouth	Monmouth				28
29			Courtyard Estates of Sullivan	Sullivan				29
30			Courtyard Estates of Peoria	Peoria				30

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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			Cornerstone Health and Rehabilitation	Peoria				1
2			Rock River Gardens	Sterling				2
3			Sauk Valley Senior Living & Rehabilitation	Rock Falls				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								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 2/31/2015

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	1,553,881	75	$ 0	$ 0	43,449	$ 0	1
2	2	Food	Resident Days	1,553,881	75	0	0	43,449	0	2
3	3	Housekeeping	Resident Days	1,553,881	75	0	0	43,449	0	3
4	5	Utilities	Resident Days	1,553,881	75	0	0	43,449	0	4
5	6	Maintenance	Resident Days	1,553,881	75	0	0	43,449	0	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	43,449	0	6
7	9	Medical Director	Resident Days	1,553,881	75	0	0	43,449	0	7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	0	0	43,449	0	8
9	10A	Therapy	Resident Days	1,553,881	75	0	0	43,449	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	43,449	0	10
11	17	Administrative	Resident Days	1,553,881	75	0	0	43,449	0	11
12	19	Professional Services	Resident Days	1,553,881	75	15,159	0	43,449	424	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	4,077	0	43,449	114	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	0	0	43,449	0	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,553,881	75	0	0	43,449	0	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	0	0	43,449	0	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	0	0	43,449	0	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	0	0	43,449	0	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	0	0	43,449	0	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75	0	0	43,449	0	20
21	30	Depreciation	Resident Days	1,553,881	75	58,874	0	43,449	1,646	21
22	32	Interest	Resident Days	1,553,881	75	0	0	43,449	0	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	0	0	43,449	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	0	0	43,449	0	24
25	TOTALS					$ 78,110	$		$ 2,184	25

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 2/31/2015

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 II, 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	161,154	7	$	$	43,449	$	1
2	2	Food	Resident Days	161,154	7			43,449		2
3	3	Housekeeping	Resident Days	161,154	7			43,449		3
4	4	Laundry	Resident Days	161,154	7			43,449		4
5	5	Utilities	Resident Days	161,154	7			43,449		5
6	6	Maintenance	Resident Days	161,154	7			43,449		6
7	7	Mgmt. Allocation of Benefits	Resident Days	161,154	7			43,449		7
8	10	Nursing and Medical Records	Resident Days	161,154	7			43,449		8
9	15	Mgmt. Allocation of Benefits	Resident Days	161,154	7			43,449		9
10	17	Administrative	Resident Days	161,154	7			43,449		10
11	19	Professional Services	Resident Days	161,154	7	223,566		43,449	60,276	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	161,154	7	37,480		43,449	10,105	12
13	21	Clerical and General Office	Resident Days	161,154	7			43,449		13
14	22	Employee Benefits & Payroll	Resident Days	161,154	7			43,449		14
15	23	Inservice Training & Education	Resident Days	161,154	7			43,449		15
16	24	Travel and Seminar	Resident Days	161,154	7			43,449		16
17	25	Other Admin. Staff Transport.	Resident Days	161,154	7			43,449		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	161,154	7			43,449		18
19	30	Depreciation	Resident Days	161,154	7	32,845		43,449	8,855	19
20	31	Amortization	Resident Days	161,154	7	165,730		43,449	44,683	20
21	32	Interest	Resident Days	161,154	7			43,449		21
22	33	Real Estate Taxes	Resident Days	161,154	7			43,449		22
23	34	Rent-Facility and Grounds	Resident Days	161,154	7			43,449		23
24	35	Rent-Equipment & Vehicles	Resident Days	161,154	7			43,449		24
25	TOTALS					$ 459,621	$		$ 123,919	25

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 2/31/2015

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	1,553,881	75	$ 301,135	$ 292,840	43,449	$ 8,420	1
2	2	Food	Resident Days	1,553,881	75	480		43,449	13	2
3	3	Housekeeping	Resident Days	1,553,881	75	2,362	2,362	43,449	66	3
4	5	Utilities	Resident Days	1,553,881	75	17,327		43,449	484	4
5	6	Maintenance	Resident Days	1,553,881	75	119,427	88,000	43,449	3,339	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			43,449		6
7	9	Medical Director	Resident Days	1,553,881	75			43,449		7
8	10	Nursing and Medical Records	Resident Days	1,553,881	75	9,192		43,449	257	8
9	10A	Therapy	Resident Days	1,553,881	75			43,449		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			43,449		10
11	17	Administrative	Resident Days	1,553,881	75	4,799,018	4,755,666	43,449	83,646	11
12	19	Professional Services	Resident Days	1,553,881	75	532,666		43,449	14,894	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,553,881	75	9,548		43,449	267	13
14	21	Clerical and General Office	Resident Days	1,553,881	75	3,376,139	3,043,176	43,449	94,402	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,553,881	75	2,257,824		43,449	63,132	15
16	23	Inservice Training & Education	Resident Days	1,553,881	75	23,223		43,449	649	16
17	24	Travel and Seminar	Resident Days	1,553,881	75	5,279		43,449	148	17
18	25	Other Admin. Staff Transport.	Resident Days	1,553,881	75	236,965		43,449	6,626	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,553,881	75	36,398		43,449	1,018	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,553,881	75			43,449		20
21	30	Depreciation	Resident Days	1,553,881	75	540,826		43,449	15,122	21
22	32	Interest	Resident Days	1,553,881	75	17,439		43,449	488	22
23	33	Real Estate Taxes	Resident Days	1,553,881	75	39,471		43,449	1,104	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,553,881	75	45,727		43,449	1,279	24
25	TOTALS					$ 12,370,446	$ 8,182,044		$ 295,354	25

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	First Merit		X	Mortgage	Varies	2/1/12	$ 3,337,200	$ 2,965,260	01/31/17	Varies	$ 128,583	1
2	First Merit		X	Construction Loan	Varies	5/1/13	400,000	130,000	02/28/2017	Varies	10,940	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 3,737,200	$ 3,095,260			$ 139,523	9
	B. Non-Facility Related*											
10												10
11								Interest Income Offset			(30,111)	11
12								Home Office Allocation-PHCM			488	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (29,623)	14
15	TOTALS (line 9+line14)						$ 3,737,200	$ 3,095,260			$ 109,900	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 Royal Oaks Care Center # 0046243 **Report Period Beginning:** 1/1/2015 **Ending:** 12/31/2015

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 72,144	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.)		$ 70,485	2
3. Under or (over) accrual (line 2 minus line 1).		$ (1,659)	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 72,600	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**		1,104	
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.		$ 72,045	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	67,972	8
	2011	67,985	9
	2012	70,666	10
	2013	70,047	11
	2014	70,485	12

Accrual based on prior year tax bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Royal Oaks Care Center COUNTY Henry

FACILITY IDPH LICENSE NUMBER 0046243

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 2014 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 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	25-03-401-008	Long-Term Care Facility	$ 69,323.16	$ 69,323.16
2.	25-03-401-009	Long-Term Care Facility	$ 1,161.98	$ 1,161.98
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 70,485.14	$ 70,485.14

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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 35,875 B. General Construction Type: Exterior Brick Frame Steel 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: 799,059
2. Number of Years Over Which it is Being Amortized: 20
3. Current Period Amortization: 44,683
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	362,419	2003	$ 200,000	1
2					2
3	TOTALS	362,419		$ 200,000	3

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	200		2003	1998	$ 1,490,095	$	39	$ 38,208	$ 38,208	$ 487,931	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Architectural Fees			2003	2,010		15	134	134	1,549	9
10	Water Softener			2003	14,625		7			14,625	10
11	Disposer			2003	1,231		7			1,231	11
12	Hot Water Heater			2003	5,892		7			5,892	12
13	Parking lot			2004	25,762		15	1,717	1,717	21,464	13
14	Service Road			2004	6,940		15	463	463	5,208	14
15	Sidewalk			2004	2,600		15	173	173	1,932	15
16	Air Conditioning			2004	5,101		25	204	204	2,271	16
17	Fire Alarm			2004	5,810		25	232	232	2,583	17
18	Security System			2004	1,206		7			1,206	18
19	Water Heater			2005	6,518		30	217	217	2,242	19
20	New Flooring			2005	5,440		10	499	499	5,440	20
21	New Roof			2005	22,002		30	733	733	7,330	21
22	New Heating and Air conditioning			2006	6,378		15	425	425	4,250	22
23	Driveway			2007	7,625		15	508	508	4,328	23
24	Sidewalk			2007	7,200		15	480	480	4,080	24
25	Fire Alarm			2007	1,398		10	140	140	1,190	25
26	Smoke Detectors			2007	4,400		10	440	440	3,300	26
27	Water Heater			2007	11,619		10	1,162	1,162	9,877	27
28	Water Storage Tank			2008	5,647		5			5,647	28
29	Rooftop Heating Unit			2008	27,573		5			27,573	29
30	Roof			2008	72,265		39	1,852	1,852	13,890	30
31	Roof Repairs			2008	5,673		39	146	146	1,095	31
32	Water Heater			2009	3,240		5			3,240	32
33	Rooftop Cooling Unit			2009	13,500		5			13,500	33
34	Boiler			2010	9,033		15	602	602	3,311	34
35	Hot Water Heater			2010	2,998		7	428	428	2,354	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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	Roof Repairs	2010	$ 13,359	$	7	$ 1,908	$ 1,908	$ 10,494	37
38	Water Heater	2010	6,120		10	612	612	3,366	38
39	Water Pipe Repair	2011	5,544		7	792	792	3,564	39
40	Water Heater	2012	3,637		7	520	520	1,820	40
41	Water Heater	2012	3,673		7	524	524	1,834	41
42	Sprinkler System	2012	159,900		25	6,396	6,396	22,386	42
43	Carpeting-Lobby and Main Area	2013	31,230		15	2,082	2,082	5,205	43
44	Roof Replacement	2013	155,855		25	6,234	6,234	15,585	44
45	Flooring-Dining Hall	2013	12,409		15	428	428	1,270	45
46	Cabinetry-Nurses Station	2013	30,906		15	1,100	1,100	2,750	46
47	Furnace Replacement	2014	124,562		25	4,983	4,983	7,475	47
48	Landscaping	2014	3,018		7	431	431	647	48
49	Vinyl Tile & Carpet Installation in Hallways, Common Areas	2014	32,070		15	2,138	2,138	3,207	49
50	Nurses Station	2014	84,805		15	5,654	5,654	8,481	50
51	Water Heater	2014	4,734		7	676	676	1,014	51
52	Heat Pump	2014	7,566		25	303	303	455	52
53	Septic System Repair	2015	5,561		7	794	794	397	53
54	Water Heater	2015	4,015		7	574	574	287	54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63	Land Improvements Booked			2,834			(2,834)		63
64	Building Booked			38,229			(38,229)		64
65	Building Improvement Booked			41,450			(41,450)		65
66									66
67	2015-Home Office Allocation-Building Improvements		19,011			456	456		67
68	2015-Home Office Allocation-Land Improvements		1,775			113	113		68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,483,531	$ 82,513		$ 85,481	$ 2,968	$ 748,776	70

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	$ 91,582	$ 12,320	$ 9,160	$ (3,160)	5-10 yrs.	$ 42,212	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	599,730					599,730	73
74	Home Office Allocation			25,054	25,054			74
75	TOTALS	$ 691,312	$ 12,320	$ 34,214	$ 21,894		$ 641,942	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 Use	2003 Ford Van	2003	$ 31,033	$	$	$		$ 31,033	76
77										77
78										78
79										79
80	TOTALS			$ 31,033	$	$	$		$ 31,033	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)	$ 3,405,876	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 94,833	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 119,695	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 24,862	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,421,751	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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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.	/2016	$
13.	/2017	$
14.	/2018	$

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: $ 53,982 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	$ 845.17	$ 9,865	17
18					18
19					19
20					20
21	TOTAL		$ 845.17	$ 9,865	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.

Royal Oaks Care Center
0046243
Period Beginning 1/1/2015
Period End 12/31/2015

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	$	45,612
Dishwasher		3,110
Copier		3,981
Home Office Allocation		1,279
		53,982

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	$	6,691	$ 100,367	$	6,691	$ 100,367	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		841	12,611		841	12,611	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		7,265	108,969	520	7,265	109,489	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				43,132		43,132	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			$	14,797	$ 221,947	$ 43,652	14,797	$ 265,599	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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015 (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	$ 5,859,459	$ 5,859,459	1
2	Cash-Patient Deposits	11,448	11,448	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 158,663)	745,870	745,870	3
4	Supply Inventory (priced at Cost)			4
5	Short-Term Investments			5
6	Prepaid Insurance	64,545	64,545	6
7	Other Prepaid Expenses	25,167	25,167	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Prepaid Expenses	319,998	319,998	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 7,026,487	$ 7,026,487	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	250,128	200,000	13
14	Buildings, at Historical Cost	1,490,095	1,509,106	14
15	Leasehold Improvements, at Historical Cost	878,780	974,425	15
16	Equipment, at Historical Cost	722,345	722,345	16
17	Accumulated Depreciation (book methods)	(1,419,104)	(1,421,751)	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)**	$ 1,922,244	$ 1,984,125	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 8,948,731	$ 9,010,612	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 896,678	$ 896,678	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	163,714	163,714	30
31	Accrued Taxes Payable (excluding real estate taxes)	487,853	487,853	31
32	Accrued Real Estate Taxes(Sch.IX-B)	72,600	72,600	32
33	Accrued Interest Payable	12,621	12,621	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	7,548	7,548	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,641,014	$ 1,641,014	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,095,260	3,095,260	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 3,095,260	$ 3,095,260	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,736,274	$ 4,736,274	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 4,212,457	$ 4,274,338	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 8,948,731	$ 9,010,612	48

*(See instructions.)

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 4,381,745	1	
2	Restatements (describe):		2	
3	**Prior Period Adjustment Made After Cost Report Was Filed**	(19)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 4,381,726	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(169,269)	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)**	$ (169,269)	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 4,212,457	24	*

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	$ 5,042,714	1
2	Discounts and Allowances for all Levels	(197,561)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,845,153	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	392,705	6
7	Oxygen	920	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 393,625	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,348	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	73,266	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	4,984	20
21	Other Medical Services	3,375	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 84,973	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	30,111	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 30,111	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation Revenue	6,906	28
28a	Miscellaneous Revenue	207	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 7,113	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,360,975	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,216,494	31
32	Health Care	2,496,823	32
33	General Administration	971,885	33
	B. Capital Expense		
34	Ownership	367,865	34
	C. Ancillary Expense		
35	Special Cost Centers	112,615	35
36	Provider Participation Fee	364,562	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,530,244	40
41	**Income before Income Taxes (line 30 minus line 40)****	(169,269)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (169,269)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 4,374,501	44
45	Private Pay - Net Inpatient Revenue	206,480	45
46	Medicare - Net Inpatient Revenue	241,993	46
47	Other-(specify) Insurance Net Inpatient Revenue	35,552	47
48	Other-(specify) Charity Contractual Allowance	(13,373)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,845,153	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 Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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	1,253	1,253	$ 40,804	$ 32.57	1
2	Assistant Director of Nursing	1,217	1,127	30,999	27.51	2
3	Registered Nurses	2,125	2,309	51,012	22.09	3
4	Licensed Practical Nurses	28,924	30,286	583,569	19.27	4
5	CNAs & Orderlies	88,986	92,356	955,423	10.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	25,222	12.13	9
10	Activity Assistants	4,000	4,185	38,004	9.08	10
11	Social Service Workers	5,068	5,068	78,430	15.48	11
12	Dietician					12
13	Food Service Supervisor	2,523	2,532	34,990	13.82	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,705	21,155	185,191	8.75	15
16	Dishwashers					16
17	Maintenance Workers	3,876	3,988	65,136	16.33	17
18	Housekeepers	20,773	21,979	197,637	8.99	18
19	Laundry	8,282	8,674	87,127	10.04	19
20	Administrator	2,513	2,513	83,646	33.29	20
21	Assistant Administrator	693	693	14,633	21.12	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,104	5,208	85,277	16.37	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,150	4,406	97,470	22.12	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	370	370	5,918	15.99	31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	7,107	7,486	84,770	11.32	33
34	TOTAL (lines 1 - 33)	209,749	217,668	$ 2,745,258 *	$ 12.61	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	12,000	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,524	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)		$ 21,524		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	1,970	$ 66,932	L10, C3	50
51	Licensed Practical Nurses	872	27,307	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,842	$ 94,239		53

Royal Oaks Care Center
0046243
Period Beginning **1/1/2015**
Period End **12/31/2015**

Schedule 20A

XVIII. Staffing and Salary Costs

		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Psych. Assistant		1,966	1,974	29,149	14.77
Transportation		4,794	5,045	49,554	9.82
Marketing		347	467	6,067	12.99
	TOTAL	7,107	7,486	84,770	

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Angie Ince	Administrator	0	$ 19,979
Whitney Bergen	Administrator	0	31,133
Jennie Clark	Administrator	0	47,167
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 98,279

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 352,100
TOTAL (agree to Schedule V, line 17, col. 3)	$ 352,100
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Honkamp, Kruger and Co.	Accounting Fees	$ 822
Comcast	Computer Services	1,477
E-Health Data Services	Computer Services	5,181
Sorling Northrup	Legal Fees	8,524
Dorthea Williams	Legal Fees	1,000
Medicaid	Legal Fees	1,459
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 18,463

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 101,637
Unemployment Compensation Insurance	87,998
FICA Taxes	200,777
Employee Health Insurance	(11,027)
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	3,244
Employee Retirement	601
Home Office Allocation	63,132
TOTAL (agree to Schedule V, line 22, col.8)	$ 446,362

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	$ 1,990
Advertising: Employee Recruitment	1,890
Health Care Worker Background Check	
(Indicate # of checks performed 169)	2,575
Miscellaneous Licenses & Permits	1,050
Miscellaneous Dues & Subscriptions	550
Home Office Allocation	10,486
Less: Public Relations Expense	(550)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 17,991

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	148
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 148

**See instructions.

Royal Oaks Care Center
0046243
Period Beginning **1/1/2015**
Period End **12/31/2015**

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		18,463
Home Office Allocation		
Denton's US LLP	Legal	211
Applegate and Thorne	Legal	33
Miller Hall and Triggs	Legal	32
Healthcare Resources International	Legal	173
Lexis Nexis	Legal	12
GoffWilson	Legal	1449
Illinois Secretary of State	Legal	283
Honigman Miller	Legal	769
CliftonLarson Allen	Accountants	3,738
Ginoli & Co.	Accountants	5,441
Miscellaneous	Computer Services	101
CCH	Computer Services	25
PTC Select	Computer Services	35
Advanced Answers on Demand	Computer Services	4637
Stratus Networks	Computer Services	843
Kemper Technology	Computer Services	1241
AT&T	Computer Services	11
Ability Network	Computer Services	1194
CIAN	Computer Services	840
Comcast	Computer Services	32
Emdeon	Computer Services	69
Charter Communications	Computer Services	58
Allscripts	Computer Services	42
Allpayer Exchange	Computer Services	27
E-Health Technologies	Computer Services	18

Macquarie Technology Services	Computer Services	28
Optimizer	Other Prof Fees	81
D.J. Howard Appraisers	Other Prof Fees	74
Key Corporate Services	Other Prof Fees	246
Consolidated Land Surveying	Other Prof Fees	155
Alan Litwiller	Other Prof Fees	32
Marotta Gund Budd & Derza	Other Prof Fees	53114
Honkamp Krueger	Other Prof Fees	550
Total (agree to Schedule V, line 19, column 8)		94,057

Mason Point
0010249

Period Beginning	**1/1/2015**
Period End	**12/31/2015**

Schedule 21A

XIX. SUPPORT SCHEDULE
Legal Fees

Home Office Allocation-PHC & PHCM		
Denton's US LLP	Legal	211
Applegate and Thorne	Legal	33
Miller Hall and Triggs	Legal	32
Healthcare Resources International	Legal	173
Lexis Nexis	Legal	12
GoffWilson	Legal	1449
Illinois Secretary of State	Legal	283
Honigman Miller	Legal	769
Direct Facility Invoices		
Sorling Northup-Dorthea Williams Case	4/8/2015	1,311
Sorling Northup-Dorthea Williams Case	5/12/2015	3,243
Sorling Northup-Dorthea Williams Case	6/8/2015	253
Medicaid-Fees	7/13/2015	1,459
Sorling Northup-Dorthea Williams Case	7/15/2015	1,449
Dorthea Williams	7/27/2015	1,000
Sorling Northup-Dorthea Williams Case	8/7/2015	2,194
Sorling Northup-Dorthea Williams Case	9/13/2015	73
Total Legal Fees (agree to Schedule V, line 19, column 8)		13,945

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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

Facility Name & ID Number Royal Oaks Care Center # 0046243 Report Period Beginning: 1/1/2015 Ending: 12/31/2015

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. $ **33,630** 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.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **364,562**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **3,348**

(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. $ **6,906**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **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. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.