

Facility Name & ID Number Royal Oaks Care Center

0046243 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	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				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	43,982	2,691	1,837	48,510	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	43,982	2,691	1,837	48,510	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 66.45%

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 3/1/2003

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 200 and days of care provided 1,770

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL 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 & ID Number

Royal Oaks Care Center

0046243

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
	A. General Services										
1	Dietary	239,297	35,436		274,733		274,733	16,395	291,128		1
2	Food Purchase		340,238		340,238		340,238	(3,931)	336,307		2
3	Housekeeping	184,982	65,906		250,888		250,888	101	250,989		3
4	Laundry	80,769	11,062		91,831		91,831		91,831		4
5	Heat and Other Utilities			185,735	185,735		185,735	616	186,351		5
6	Maintenance	63,083	18,689	50,156	131,928		131,928	6,164	138,092		6
7	Other (specify):* Home Off. Ben. All.										7
8	TOTAL General Services	568,131	471,331	235,891	1,275,353		1,275,353	19,345	1,294,698		8
	B. Health Care and Programs										
9	Medical Director			12,000	12,000		12,000	58	12,058		9
10	Nursing and Medical Records	2,064,578	160,491	58,174	2,283,243		2,283,243	(46)	2,283,197		10
10a	Therapy		206	267,546	267,752		267,752		267,752		10a
11	Activities	133,665	503	103	134,271		134,271	(7,852)	126,419		11
12	Social Services	98,774	52		98,826		98,826		98,826		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	TOTAL Health Care and Programs	2,297,017	161,252	337,823	2,796,092		2,796,092	(7,840)	2,788,252		16
	C. General Administration										
17	Administrative			379,000	379,000		379,000	(311,333)	67,667		17
18	Directors Fees										18
19	Professional Services			9,399	9,399		9,399	58,283	67,682		19
20	Dues, Fees, Subscriptions & Promotions			7,190	7,190		7,190	139	7,329		20
21	Clerical & General Office Expenses	100,243	5,138	27,626	133,007		133,007	181,926	314,933		21
22	Employee Benefits & Payroll Taxes			416,723	416,723		416,723	38,780	455,503		22
23	Inservice Training & Education							74	74		23
24	Travel and Seminar							63	63		24
25	Other Admin. Staff Transportation			28,250	28,250		28,250	9,955	38,205		25
26	Insurance-Prop.Liab.Malpractice			68,404	68,404		68,404	1,437	69,841		26
27	Other (specify):* Home Off. Ben. All.										27
28	TOTAL General Administration	100,243	5,138	936,592	1,041,973		1,041,973	(20,676)	1,021,297		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,965,391	637,721	1,510,306	5,113,418		5,113,418	(9,171)	5,104,247		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:

1/1/14

Ending:

12/31/14

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			95,891	95,891		95,891	30,854	126,745			30
31	Amortization of Pre-Op. & Org.							44,914				31
32	Interest			148,627	148,627		148,627	4,727	153,354			32
33	Real Estate Taxes			69,399	69,399		69,399	572	69,971			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			63,685	63,685		63,685	2,426	66,111			35
36	Other (specify):*											36
37	TOTAL Ownership			377,602	377,602		377,602	83,493	416,181			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		48,478		48,478		48,478		48,478			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			424,455	424,455		424,455		424,455			42
43	Other (specify):*	26,553	2,547	76,894	105,994		105,994	(105,994)				43
44	TOTAL Special Cost Centers	26,553	51,025	501,349	578,927		578,927	(105,994)	472,933			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,991,944	688,746	2,389,257	6,069,947		6,069,947	(31,672)	6,038,275			45

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

Royal Oaks Care Center

ID# 0046243

Report Period Beginning: 1/1/14

Ending: 12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (3,487)	43	1
2	X-Rays-Part A	(2,276)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(308)	21	3
4	Resident Flower	(32)	43	4
5	Disallowed Special Events	(772)	43	5
6	Offset Transportation Revenue	(7,852)	11	6
7	Disallowed Chamber of Commerce Dues	(550)	20	7
8	Offset Medical Supply revenue	(93)	10	8
9	Disallowed Marketing	(29,100)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(44,470)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Royal Oaks Care Center# 0046243

Report Period Beginning:

1/1/14

Ending:

12/31/14

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	7,141	0	0	9,254	0	0	0	0	0	0	16,395	1
2	Food Purchase	(4,123)	171	0	0	21	0	0	0	0	0	0	(3,931)	2
3	Housekeeping	0	37	0	0	64	0	0	0	0	0	0	101	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	482	0	0	134	0	0	0	0	0	0	616	5
6	Maintenance	0	2,710	0	0	3,454	0	0	0	0	0	0	6,164	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(4,123)	10,541	0	0	12,927	0	0	0	0	0	0	19,345	8
	B. Health Care and Programs													
9	Medical Director	0	58	0	0	0	0	0	0	0	0	0	58	9
10	Nursing and Medical Records	(93)	2	0	0	45	0	0	0	0	0	0	(46)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(7,852)	0	0	0	0	0	0	0	0	0	0	(7,852)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(7,945)	60	0	0	45	0	0	0	0	0	0	(7,840)	16
	C. General Administration													
17	Administrative	0	0	0	0	(311,333)	0	0	0	0	0	0	(311,333)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	6,159	0	38,211	13,913	0	0	0	0	0	0	58,283	19
20	Fees, Subscriptions & Promotions	(550)	0	343	234	112	0	0	0	0	0	0	139	20
21	Clerical & General Office Expenses	(308)	0	80,391	277	101,566	0	0	0	0	0	0	181,926	21
22	Employee Benefits & Payroll Taxes	0	0	3,655	87	35,038	0	0	0	0	0	0	38,780	22
23	Inservice Training & Education	0	0	41	0	33	0	0	0	0	0	0	74	23
24	Travel and Seminar	0	0	25	0	38	0	0	0	0	0	0	63	24
25	Other Admin. Staff Transportation	0	0	6,501	0	3,454	0	0	0	0	0	0	9,955	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,146	0	291	0	0	0	0	0	0	1,437	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(858)	6,159	92,102	38,809	(156,888)	0	0	0	0	0	0	(20,676)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(12,926)	16,760	92,102	38,809	(143,916)	0	0	0	0	0	0	(9,171)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Royal Oaks Care Center# 0046243

Report Period Beginning:

1/1/14

Ending:

12/31/14

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	D. Ownership												
30	Depreciation	(1,900)	0	6,565	25,744	445	0	0	0	0	0	0	30,854 30
31	Amortization of Pre-Op. & Org.	0	0	0	44,914	0	0	0	0	0	0	0	44,914 31
32	Interest	(38)	0	4,175	0	590	0	0	0	0	0	0	4,727 32
33	Real Estate Taxes	0	0	323	0	249	0	0	0	0	0	0	572 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	0	0	1,652	0	774	0	0	0	0	0	0	2,426 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(1,938)	0	12,715	70,658	2,058	0	0	0	0	0	0	83,493 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(105,994)	0	0	0	0	0	0	0	0	0	0	(105,994) 43
44	TOTAL Special Cost Centers	(105,994)	0	0	0	0	0	0	0	0	0	0	(105,994) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(120,858)	16,760	104,817	109,467	(141,858)	0	0	0	0	0	0	(31,672) 45

Facility Name & ID Number Royal Oaks Care Center

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Report Period Beginning:

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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%	\$ 7,141	\$ 7,141	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	171	171	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	37	37	3
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	482	482	4
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	2,710	2,710	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%	58	58	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	2	2	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%	6,159	6,159	12
13	V							13
14	Total		\$			\$ 16,760	\$ * 16,760	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%	\$ 343	\$ 343	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	80,391	80,391	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	3,655	3,655	17
18	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	41	41	18
19	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	25	25	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	6,501	6,501	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	1,146	1,146	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%	6,565	6,565	23
24	V	32	Interest		Petersen Health Care, Inc.	100.00%	4,175	4,175	24
25	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	323	323	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	1,652	1,652	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			\$			\$ 104,817	\$ * 104,817	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	\$	Petersen Health Care II, 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	5	Utilities		Petersen Health Care II, LLC	100.00%	0		18
19	V	6	Maintenance		Petersen Health Care II, LLC	100.00%	0		19
20	V	7	Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%	0		20
21	V	9	Medical Director		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	10A	Therapy		Petersen Health Care II, LLC	100.00%	0		23
24	V	15	Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%	0		24
25	V	17	Administrative		Petersen Health Care II, LLC	100.00%	0		25
26	V	19	Professional Services		Petersen Health Care II, LLC	100.00%	38,211	38,211	26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care II, LLC	100.00%	234	234	27
28	V	21	Clerical and General Office		Petersen Health Care II, LLC	100.00%	277	277	28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care II, LLC	100.00%	87	87	29
30	V	23	Inservice Training & Education		Petersen Health Care II, LLC	100.00%	0		30
31	V	24	Travel and Seminar		Petersen Health Care II, LLC	100.00%	0		31
32	V	25	Other Admin. Staff Transport.		Petersen Health Care II, LLC	100.00%	0		32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care II, LLC	100.00%	0		33
34	V	27	Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%	0		34
35	V	30	Depreciation		Petersen Health Care II, LLC	100.00%	25,744	25,744	35
36	V	31	Amortization		Petersen Health Care II, LLC	100.00%	44,914	44,914	36
37	V	33	Real Estate Taxes		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			\$			\$ 109,467	\$ *	109,467 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:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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, LLC		\$	9,254	\$	9,254	15
16	V	2	Food		Petersen Health Care Management, LLC			21		21	16
17	V	3	Housekeeping		Petersen Health Care Management, LLC			64		64	17
18	V	5	Utilities		Petersen Health Care Management, LLC			134		134	18
19	V	6	Maintenance		Petersen Health Care Management, LLC			3,454		3,454	19
20	V	7	Mgmt. Allocation of Benefits		Petersen Health Care Management, LLC			0			20
21	V	9	Medical Director		Petersen Health Care Management, LLC			0			21
22	V	10	Nursing and Medical Records		Petersen Health Care Management, LLC			45		45	22
23	V	10A	Therapy		Petersen Health Care Management, LLC			0			23
24	V	15	Mgmt. Allocation of Benefits		Petersen Health Care Management, LLC			0			24
25	V	17	Administrative	379,000	Petersen Health Care Management, LLC			67,667		(311,333)	25
26	V	19	Professional Services		Petersen Health Care Management, LLC			13,913		13,913	26
27	V	20	Dues, Fees, Subs & Promotions		Petersen Health Care Management, LLC			112		112	27
28	V	21	Clerical and General Office		Petersen Health Care Management, LLC			101,566		101,566	28
29	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, LLC			35,038		35,038	29
30	V	23	Inservice Training & Education		Petersen Health Care Management, LLC			33		33	30
31	V	24	Travel and Seminar		Petersen Health Care Management, LLC			38		38	31
32	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, LLC			3,454		3,454	32
33	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, LLC			291		291	33
34	V	27	Mgmt. Allocation of Benefits		Petersen Health Care Management, LLC			0			34
35	V	30	Depreciation		Petersen Health Care Management, LLC			445		445	35
36	V	32	Interest		Petersen Health Care Management, LLC			590		590	36
37	V	33	Real Estate Taxes		Petersen Health Care Management, LLC			249		249	37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, LLC			774		774	38
39	Total			\$ 379,000			\$	237,142	\$ *	(141,858)	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:

1/1/14

Ending: 12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, L	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health System	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care V	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care V	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care X	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach, MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankfo	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	20
21			Flora Gardens Care Center	Flora	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	21
22			Flora Health Care Center	Flora	Petersen Health and W	Peoria	Mgmt/Bookkeeping	22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number

Royal Oaks Care Center

0046243

Report Period Beginning:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Mason Point	Sullivan				1
2			McLeansboro Rehab & Health Care Center	McLeansboro				2
3			Mt. Vernon Health Care Center	Mt. Vernon				3
4			Newman Rehab & Health Care Center	Newman				4
5			Nokomis Rehab & Health Care Center	Nokomis				5
6			North Aurora Care Center	North Aurora				6
7			Orchard View Rehab & Health Care Center	Princeton				7
8			Palm Terrace of Mattoon	Mattoon				8
9			Piper City Rehab & Living Center	Piper City				9
10			Pleasant View Rehab & Health Care Center	Morrison				10
11			Polo Rehabilitation & Health Care Center	Polo				11
12			Prairie City Rehab & Health Care Center	Prairie City				12
13			Robings Manor Nursing Home	Brighton				13
14			Rochelle Gardens	Rochelle				14
15			Rochelle Rehab & Health Care Center	Rochelle				15
16			Rock Falls Rehab & Health Care Center	Rock Falls				16
17			Arrow Wood Independent Living	Rock Falls				17
18			Roseville Rehab and Health Care Center	Roseville				18
19			Rosiclare Rehab & Health Care Center	Rosiclare				19
20			Royal Oaks Care Center	Kewanee				20
21			Sandwich Rehab & Health Care Center	Sandwich				21
22			Iron Wood Independent Living	Sandwich				22
23			Shawnee Rose Care Center	Harrisburg				23
24			Shelbyville Rehab & Health Care Center	Shelbyville				24
25			South Elgin Rehab & Health Care Center	South Elgin				25
26			Sugar Creek Care Center	Watseka				26
27			Sullivan Health Care Center	Sullivan				27
28			Sunset Manor Nursing Home	Canton				28
29			Swansea Rehab & Health Care	Swansea				29
30			Timbercreek Rehab & Health Center	Pekin				30

Facility Name & ID Number

Royal Oaks Care Center

0046243

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 Royal Oaks Care Center # 0046243 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 Royal Oaks Care Center

0046243

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

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	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	48,510	\$ 7,141	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	48,510	171	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	48,510	37	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	48,510	482	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	48,510	2,710	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	48,510	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	48,510	58	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	48,510	2	8
9	10A	Therapy	Resident Days	1,572,338	77	0	0	48,510	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	48,510	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	48,510	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	48,510	6,159	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	48,510	343	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	48,510	80,391	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	118,476	0	48,510	3,655	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	48,510	41	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	48,510	25	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	48,510	6,501	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	48,510	1,146	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	48,510	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	48,510	6,565	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	48,510	4,175	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	48,510	323	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	48,510	1,652	24
25	TOTALS					\$ 3,940,617	\$ 2,699,523		\$ 121,577	25

Facility Name & ID Number Royal Oaks Care Center

0046243

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

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	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	7	\$	\$	48,510	\$	1
2	2	Food	Resident Days	1,572,338	7			48,510		2
3	3	Housekeeping	Resident Days	1,572,338	7			48,510		3
4	5	Utilities	Resident Days	1,572,338	7			48,510		4
5	6	Maintenance	Resident Days	1,572,338	7			48,510		5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	7			48,510		6
7	9	Medical Director	Resident Days	1,572,338	7			48,510		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	7			48,510		8
9	10A	Therapy	Resident Days	1,572,338	7			48,510		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	7			48,510		10
11	17	Administrative	Resident Days	1,572,338	7			48,510		11
12	19	Professional Services	Resident Days	1,572,338	7	132,319		48,510	38,211	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	7	810		48,510	234	13
14	21	Clerical and General Office	Resident Days	1,572,338	7	959		48,510	277	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	7	302		48,510	87	15
16	23	Inservice Training & Education	Resident Days	1,572,338	7			48,510		16
17	24	Travel and Seminar	Resident Days	1,572,338	7			48,510		17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	7			48,510		18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	7			48,510		19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	7			48,510		20
21	30	Depreciation	Resident Days	1,572,338	7	89,145		48,510	25,744	21
22	31	Amortization	Resident Days	1,572,338	7	155,529		48,510	44,914	22
23	33	Real Estate Taxes	Resident Days	1,572,338	7			48,510		23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	7			48,510		24
25	TOTALS					\$ 379,064	\$		\$ 109,467	25

Facility Name & ID Number Royal Oaks Care Center

0046243

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

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

Name of Related Organization Petersen Health Care Management, 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	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	48,510	\$ 9,254	1
2	2	Food	Resident Days	1,572,338	77	675		48,510	21	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	48,510	64	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		48,510	134	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	48,510	3,454	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			48,510		6
7	9	Medical Director	Resident Days	1,572,338	77			48,510		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		48,510	45	8
9	10A	Therapy	Resident Days	1,572,338	77			48,510		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			48,510		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	48,510	67,667	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		48,510	13,913	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		48,510	112	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	48,510	101,566	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	1,135,672		48,510	35,038	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		48,510	33	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		48,510	38	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		48,510	3,454	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		48,510	291	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			48,510		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		48,510	445	21
22	32	Interest	Resident Days	1,572,338	77	19,133		48,510	590	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		48,510	249	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		48,510	774	24
25	TOTALS					\$ 10,069,824	\$ 8,113,127		\$ 237,142	25

Facility Name & ID Number

Royal Oaks Care Center

0046243

Report Period Beginning:

1/1/14

Ending:

12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10			
										Amount of Note		Reporting Period Interest Expense
Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date 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	\$ 3,066,986	01/31/17	Varies	\$ 131,156	1
2	First Merit		X	Construction Loan	Varies	5/1/13	400,000	238,000	02/28/2017	Varies	17,471	2
3												3
4												4
5												5
Working Capital												
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 3,737,200	\$ 3,304,986			\$ 148,627	9
B. Non-Facility Related*												
10										Interest Income Offset	(38)	10
11										Home Office Allocation-PHC	4,175	11
12										Home Office Allocation-PHCM	590	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 4,727	14
15	TOTALS (line 9+line14)						\$ 3,737,200	\$ 3,304,986			\$ 153,354	15

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2013 report.				\$	72,792	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		\$	70,047	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(2,745)	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	72,144	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.						
TOTAL REFUND	\$	For	Tax Year.			
					Home Office Allocation	572
				\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	69,971	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2009	63,922	8	FOR BHF USE ONLY		
	2010	67,972	9	13	FROM R. E. TAX STATEMENT FOR 2013	\$
	2011	67,985	10			13
	2012	70,666	11	14	PLUS APPEAL COST FROM LINE 5	\$
	2013	70,047	12			14
Accrual based on prior year tax bill.				15	LESS REFUND FROM LINE 6	\$
						15
				16	AMOUNT TO USE FOR RATE CALCULATION	\$
						16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME 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 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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>25-03-401-008</u>	<u>Long-Term Care Facility</u>	\$ <u>68,891.98</u>	\$ <u>68,891.98</u>
2. <u>25-03-401-009</u>	<u>Long-Term Care Facility</u>	\$ <u>1,154.76</u>	\$ <u>1,154.76</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>70,046.74</u></u>	\$ <u><u>70,046.74</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 Royal Oaks Care Center

0046243

Report Period Beginning:

1/1/14

Ending:

12/31/14

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? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

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

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

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

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

N/A

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>362,419</u>	<u>2003</u>	<u>\$ 200,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	362,419		\$ 200,000	3

Facility Name & ID Number Royal Oaks Care Center# 0046243

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	
	Bed* FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	200	2003	1998	\$ 1,490,095	\$	39	\$ 38,208	\$ 38,208	\$ 449,723	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Architectural Fees		2003	2,010		15	134	134	1,415	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	19,747	13
14	Service Road		2004	6,940		15	463	463	4,745	14
15	Sidewalk		2004	2,600		15	173	173	1,759	15
16	Air Conditioning		2004	5,101		25	204	204	2,067	16
17	Fire Alarm		2004	5,810		25	232	232	2,351	17
18	Security System		2004	1,206		7			1,206	18
19	Water Heater		2005	6,518		30	217	217	2,025	19
20	New Flooring		2005	5,440		10	544	544	4,941	20
21	New Roof		2005	22,002		30	733	733	6,597	21
22	New Heating and Air conditioning		2006	6,378		15	425	425	3,825	22
23	Driveway		2007	7,625		15	508	508	3,820	23
24	Sidewalk		2007	7,200		15	480	480	3,600	24
25	Fire Alarm		2007	1,398		10	140	140	1,050	25
26	Smoke Detectors		2007	4,400		10	440	440	2,860	26
27	Water Heater		2007	11,619		10	1,162	1,162	8,715	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	12,038	30
31	Roof Repairs		2008	5,673		39	146	146	949	31
32	Water Heater		2009	3,240		5	648	648	3,564	32
33	Rooftop Cooling Unit		2009	13,500		5	1,350	1,350	13,500	33
34	Boiler		2010	9,033		15	602	602	2,709	34
35	Hot Water Heater		2010	2,998		7	428	428	1,926	35
36										36

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

See Page 12A, Line 70 for total

**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:

1/1/14

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	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Roof Repairs	2010	\$ 13,359	\$	7	\$ 1,908	\$ 1,908	\$ 8,586	37
38	Water Heater	2010	6,120		10	612	612	2,754	38
39	Water Pipe Repair	2011	5,544		7	792	792	2,772	39
40	Water Heater	2012	3,637		7	520	520	1,300	40
41	Water Heater	2012	3,673		7	524	524	1,310	41
42	Sprinkler System	2012	159,900		25	6,396	6,396	15,990	42
43	Carpeting-Lobby and Main Area	2013	31,230		15	2,082	2,082	3,123	43
44	Roof Replacement	2013	155,855		25	6,234	6,234	9,351	44
45	Flooring-Dining Hall	2013	12,409		15	428	428	842	45
46	Cabinetry-Nurses Station	2013	30,906		15	1,100	1,100	1,650	46
47	Furnace Replacement	2014	124,562		25	4,983	4,983	4,983	47
48	Landscaping	2014	3,018		7	431	431	431	48
49	Vinyl Tile & Carpet Installation in Hallways, Common Areas	2014	32,070		15	1,960	1,960	1,960	49
50	Nurses Station	2014	84,805		15	5,182	5,182	5,182	50
51	Water Heater	2014	4,734		7	282	282	282	51
52	Heat Pump	2014	7,566		25				52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63	Land Improvements Booked						(2,834)		63
64	Building Booked						(38,229)		64
65	Building Improvement Booked						(41,863)		65
66									66
67	2014-Home Office Allocation-Building Improvements		22,645			543	543		67
68	2014-Home Office Allocation-Land Improvements		2,114			116	116		68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,477,928	\$ 82,926		\$ 84,899	\$ 1,973	\$ 670,616	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:

1/1/14

Ending:

12/31/14

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 108,135	\$ 12,965	\$ 8,967	\$ (3,998)	5-10 yrs.	\$ 61,134	71
72	Current Year Purchases	12,136		784	784	10 yrs.	784	72
73	Fully Depreciated Assets	548,087					548,087	73
74	Home Office Allocation			32,095	32,095			74
75	TOTALS	\$ 668,358	\$ 12,965	\$ 41,846	\$ 28,881		\$ 610,005	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)	\$ 3,377,319	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 95,891	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 126,745	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 30,854	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,311,654	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.

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: _____ *

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: \$ 55,969

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	<u>Facility</u>	<u>2012 Ford E250</u>	\$ <u>845.17</u>	\$ <u>10,142</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>845.17</u>	\$ <u>10,142</u>	21

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 \$ _____

* 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 1/1/2014

Period End 12/31/2014

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 44,620
Dishwasher	(339)
Maintenance	100
Copier	9,162
Home Office Allocation	<u>2,426</u>
	<u><u>55,969</u></u>

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)							
					Units	Cost										
1	Licensed Occupational Therapist	10A(3)	hrs	\$	7,385	\$ 110,773						7,385	\$ 110,773			1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,206	18,094						1,206	18,094			2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		9,230	138,448			206			9,230	138,654			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 prescripts						48,478				48,478			9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify): _____															12
13	Other (specify): <u>Respiratory Therapy</u>	10A(3)			15	231						15	231			13
14	TOTAL			\$	17,836	\$ 267,546			\$ 48,684			17,836	\$ 316,230			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 Royal Oaks Care Center# 0046243Report Period Beginning: 1/1/14Ending: 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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 5,942,635	\$ 5,942,635	1
2	Cash-Patient Deposits	11,448	11,448	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>189,824</u>)	1,046,720	1,046,720	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	72,345	72,345	6
7	Other Prepaid Expenses	25,167	25,167	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Prepaid Expenses</u>	210,949	210,949	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,309,264	\$ 7,309,264	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	1,512,740	14
15	Leasehold Improvements, at Historical Cost	869,204	965,188	15
16	Equipment, at Historical Cost	722,345	699,391	16
17	Accumulated Depreciation (book methods)	(1,324,273)	(1,311,654)	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)	\$ 2,007,499	\$ 2,065,665	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,316,763	\$ 9,374,929	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,121,324	\$ 1,121,324	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	162,219	162,219	30
31	Accrued Taxes Payable (excluding real estate taxes)	248,728	248,728	31
32	Accrued Real Estate Taxes(Sch.IX-B)	72,144	72,144	32
33	Accrued Interest Payable	12,599	12,599	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	13,018	13,018	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,630,032	\$ 1,630,032	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,304,986	3,304,986	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)	\$ 3,304,986	\$ 3,304,986	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,935,018	\$ 4,935,018	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,381,745	\$ 4,439,911	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,316,763	\$ 9,374,929	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,454,453	1
2	Restatements (describe):		2
3	Rounding		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,454,453	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(72,708)	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)	\$ (72,708)	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)	\$ 4,381,745	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Royal Oaks Care Center

0046243

Report Period Beginning: 1/1/14

Ending:

12/31/14

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,634,327	1
2	Discounts and Allowances for all Levels	(236,760)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,397,567	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	487,816	6
7	Oxygen	2,083	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 489,899	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	4,098	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	87,343	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	6,458	20
21	Other Medical Services	3,558	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 101,457	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	38	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 38	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Revenue</u>	426	28
28a	<u>Transportation Revenue</u>	7,852	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 8,278	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,997,239	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,275,353	31
32	Health Care	2,796,092	32
33	General Administration	1,041,973	33
B. Capital Expense			
34	Ownership	377,602	34
C. Ancillary Expense			
35	Special Cost Centers	154,472	35
36	Provider Participation Fee	424,455	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,069,947	40
41	Income before Income Taxes (line 30 minus line 40)**	(72,708)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (72,708)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 4,684,722	44
45	Private Pay - Net Inpatient Revenue	385,105	45
46	Medicare - Net Inpatient Revenue	350,733	46
47	Other-(specify) <u>Veterans -Net Patient Revenue</u>		47
48	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(22,993)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,397,567	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:

1/1/14

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	65,820	\$ 31.64	1
2	Assistant Director of Nursing	1,560	1,560	44,594	28.58	2
3	Registered Nurses	7,995	8,384	194,585	23.21	3
4	Licensed Practical Nurses	32,767	35,225	681,669	19.35	4
5	CNAs & Orderlies	89,638	95,023	950,196	10.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	693	693	8,320	12.00	9
10	Activity Assistants	6,210	6,333	57,442	9.07	10
11	Social Service Workers	6,701	6,701	98,774	14.74	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	29,243	14.06	13
14	Head Cook					14
15	Cook Helpers/Assistants	22,853	23,931	210,054	8.78	15
16	Dishwashers					16
17	Maintenance Workers	3,821	4,037	63,083	15.62	17
18	Housekeepers	19,675	21,026	184,982	8.80	18
19	Laundry	7,900	8,284	80,769	9.75	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,082	6,319	100,243	15.86	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	864	888	14,891	16.77	31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	14,431	14,913	207,279	13.90	33
34	TOTAL (lines 1 - 33)	225,350	237,477	\$ 2,991,944 *	\$ 12.60	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	10,272	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)		\$ 22,272		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	957	\$ 32,096	L10, C3	50
51	Licensed Practical Nurses	484	15,509	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,441	\$ 47,605		53

Royal Oaks Care Center
0046243

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	4,158	4,367	91,138	20.87
Transportation	6,995	7,164	67,903	9.48
Psychology Director	907	907	15,417	17.00
Psychology Assistant	433	433	6,268	14.49
Marketing	1,939	2,043	26,553	13.00
TOTAL	14,431	14,913	207,279	

Royal Oaks Care Center

0046243

Period Beginning

1/1/2014

Period End

12/31/2014

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

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		9,399
Home Office Allocation-PHC, PHCM, & PHE		
Lexis Nexis	Legal	17
GoffWilson	Legal	1,130
Illinois Secretary of State	Legal	102
Bank of America	Legal	342
Healthcare Resources International	Legal	204
Miscellaneous	Legal	44
Addy, Bush	Legal	29
Hall, Rustom, and Fritz	Legal	34
Black, Hedin, Ballard	Legal	60
SmithAmundsen	Legal	60
Touhy, Touhy, Buehler	Legal	3,393
CliftonLarson Allen	Accountants	3,647
Ginoli & Co.	Accountants	7,193
Miscellaneous	Computer Services	45
Odessian LLC	Computer Services	14
Optimizer	Computer Services	96
Allpayer Exchange	Computer Services	30
CCH	Computer Services	50
Prism Software	Computer Services	154
Macquarie Technology Services	Computer Services	134
Advanced Answers on Demand	Computer Services	7,125
Stratus Networks	Computer Services	939
Kemper Technology	Computer Services	2,779
AT&T	Computer Services	11
Ability Network	Computer Services	1,077
Barracuda	Computer Services	246
CIAN	Computer Services	293
Comcast	Computer Services	73
Emdeon	Computer Services	190
Charter Communications	Computer Services	12
Crawford County Title Co.	Other Prof Fees	14
Better Banks	Other Prof Fees	9
David Budde	Other Prof Fees	83
All Scripts	Other Prof Fees	57
Miscellaneous	Other Prof Fees	8
Marotta Gund Bund Derza	Other Prof Fees	28,589
Total (agree to Schedule V, line 19, column 8)		<u>67,682</u>

Facility Name & ID Number Royal Oaks Care Center# 0046243

Report Period Beginning:

1/1/14

Ending:

12/31/14**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA-\$3,200
- (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. \$ 29,045 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. \$ 424,455
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. \$ 4,123
- (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