

		FOR BHF USE					

LL1

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

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

<p><b>I. IDPH License ID Number:</b> <u>0050633</u></p> <p><b>Facility Name:</b> <u>Willow Rose Rehab &amp; Health</u></p> <p><b>Address:</b> <u>410 Fletcher</u> <u>Jerseyville</u> <u>62052</u>  <small>Number City Zip Code</small></p> <p><b>County:</b> <u>Jersey</u></p> <p><b>Telephone Number:</b> <u>(618) 498-6427</u> <b>Fax #</b> <u>(618) 639-3339</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>12/7/2006</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT  <input type="checkbox"/> Charitable Corp.  <input type="checkbox"/> Trust            IRS Exemption Code _____         </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY  <input type="checkbox"/> Individual  <input type="checkbox"/> Partnership  <input type="checkbox"/> Corporation  <input type="checkbox"/> "Sub-S" Corp.  <input checked="" type="checkbox"/> Limited Liability Co.  <input type="checkbox"/> Trust  <input type="checkbox"/> Other _____         </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL  <input type="checkbox"/> State  <input type="checkbox"/> County  <input type="checkbox"/> Other _____         </td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Mike Kocher</u> <b>Telephone Number:</b> <u>(309)689-5850</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/14</u> to <u>12/31/14</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%; border: none;"> <tr> <td style="width:15%; border: 1px solid black; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">           (Signed) _____            (Type or Print Name) <u>Mark B. Petersen</u>            (Title) <u>Chief Executive Officer</u> </td> </tr> <tr> <td style="border: 1px solid black; padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">           (Signed) _____            (Print Name and Title) _____            (Firm Name &amp; Address) _____            (Telephone) ( ) _____ Fax # ( ) _____         </td> </tr> </table> <p align="right"> <b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  <b>201 S. Grand Avenue East</b>  <b>Springfield, IL 62763-0001</b> Phone # (217) 782-1630         </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Mark B. Petersen</u> (Title) <u>Chief Executive Officer</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) ( ) _____ Fax # ( ) _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Mark B. Petersen</u> (Title) <u>Chief Executive Officer</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) ( ) _____ Fax # ( ) _____							

Facility Name & ID Number Willow Rose Rehab & Health

# 0050633 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	98	Skilled (SNF)	98	35,770	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	98	TOTALS	98	35,770	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	13,832	3,430	1,082	18,344	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,832	3,430	1,082	18,344	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 51.28%

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 12/7/2006

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 12/7/2006 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 98 and days of care provided 1,082

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Willow Rose Rehab &amp; Health

# 0050633

Report Period Beginning:

1/1/14

Ending:

12/31/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	113,833	6,916	542	121,291		121,291	6,200	127,491		1
2	Food Purchase		116,953		116,953		116,953	(2,909)	114,044		2
3	Housekeeping	116,360	28,023		144,383		144,383	38	144,421		3
4	Laundry	13,572	4,069		17,641		17,641		17,641		4
5	Heat and Other Utilities			117,613	117,613		117,613	233	117,846		5
6	Maintenance	29,154	12,880	22,176	64,210		64,210	2,331	66,541		6
7	Other (specify):* Home Off. Ben. All.										7
8	<b>TOTAL General Services</b>	272,919	168,841	140,331	582,091		582,091	5,893	587,984		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			9,000	9,000		9,000	22	9,022		9
10	Nursing and Medical Records	800,701	75,683	3,826	880,210		880,210	(603)	879,607		10
10a	Therapy		16	112,993	113,009		113,009		113,009		10a
11	Activities	44,852	271	909	46,032		46,032	(11,693)	46,032		11
12	Social Services	19,859			19,859		19,859		19,859		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Off. Ben. All.										15
16	<b>TOTAL Health Care and Programs</b>	865,412	75,970	126,728	1,068,110		1,068,110	(12,274)	1,067,529		16
	<b>C. General Administration</b>										
17	Administrative			204,000	204,000		204,000	(127,390)	76,610		17
18	Directors Fees										18
19	Professional Services			9,253	9,253		9,253	21,835	31,088		19
20	Dues, Fees, Subscriptions & Promotions			974	974		974	1,209	2,183		20
21	Clerical & General Office Expenses	26,611	2,694	8,983	38,288		38,288	66,135	104,423		21
22	Employee Benefits & Payroll Taxes			182,497	182,497		182,497	16,075	198,572		22
23	Inservice Training & Education							28	28		23
24	Travel and Seminar							24	24		24
25	Other Admin. Staff Transportation			6,919	6,919		6,919	3,764	10,683		25
26	Insurance-Prop.Liab.Malpractice			33,191	33,191		33,191	543	33,734		26
27	Other (specify):* Home Off. Ben. All.										27
28	<b>TOTAL General Administration</b>	26,611	2,694	445,817	475,122		475,122	(17,777)	457,345		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,164,942	247,505	712,876	2,125,323		2,125,323	(24,158)	2,112,858		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 &amp; ID Number

Willow Rose Rehab &amp; Health

#0050633

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	
	<b>D. Ownership</b>											
30	Depreciation			111,491	111,491		111,491	34,068	145,559			30
31	Amortization of Pre-Op. & Org.							7,198	7,198			31
32	Interest			167,191	167,191		167,191	18,349	185,540			32
33	Real Estate Taxes			46,544	46,544		46,544	216	46,760			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			35,347	35,347		35,347	918	36,265			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			360,573	360,573		360,573	60,749	421,322			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		34,741		34,741		34,741		34,741			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			172,482	172,482		172,482		172,482			42
43	Other (specify):*		358	39,301	39,659		39,659	(39,659)				43
44	<b>TOTAL Special Cost Centers</b>		35,099	211,783	246,882		246,882	(39,659)	207,223			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,164,942	282,604	1,285,232	2,732,778		2,732,778	(3,068)	2,741,403			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 Willow Rose Rehab & Health

# 0050633

Report Period Beginning: 1/1/14

Ending: 12/31/14

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,982)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	30,935	30		9
10	Interest and Other Investment Income	(689)	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	(32,248)	43		18
19	Entertainment				19
20	Contributions	(200)	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		43		24
25	Fund Raising, Advertising and Promotional	(2,733)	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	(19,441)	Various		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (27,569)</b>		<b>\$</b>	<b>30</b>

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	24,501	Various	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ 24,501</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (3,068)</b>		<b>37</b>

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Willow Rose Rehab & Health

ID# 0050633

Report Period Beginning: 1/1/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs-Part A	\$ (2,134)	43	1
2	X-Rays-Part A	(300)	43	2
3	Offset Transportation Revenue	(11,693)	11	3
4	Disallowed Marketing Expense	(358)	43	4
5	Offset Miscellaneous Office Supplies Revenue	(2,860)	21	5
6	Offset Miscellaneous Nursing Supplies Revenue	(621)	10	6
7	Disallowed Special Events	(126)	43	7
8	Disallowed Pet Expense	(1,289)	43	8
9	Disallowed Resident Flower	(60)	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	<b>Total</b>		(19,441)	49

Facility Name & ID Number Willow Rose Rehab & Health

# 0050633

Report Period Beginning:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES

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

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

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 2,700	\$ 2,700	1
2	V	2 Food		Petersen Health Care, Inc.	100.00%	65	65	2
3	V	3 Housekeeping		Petersen Health Care, Inc.	100.00%	14	14	3
4	V	5 Utilities		Petersen Health Care, Inc.	100.00%	182	182	4
5	V	6 Maintenance		Petersen Health Care, Inc.	100.00%	1,025	1,025	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%	22	22	7
8	V	10 Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	1	1	8
9	V	10A TherUy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17 Administrative		Petersen Health Care, Inc.	100.00%	0		11
12	V	19 Professional Services		Petersen Health Care, Inc.	100.00%	2,329	2,329	12
13	V							13
14	Total		\$			\$ 6,338	\$ * 6,338	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%	\$ 130	\$	130	15
16	V	21 Clerical and General Office		Petersen Health Care, Inc.	100.00%	30,400		30,400	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care, Inc.	100.00%	1,382		1,382	17
18	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	15		15	18
19	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	9		9	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	2,458		2,458	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	433		433	21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		0	22
23	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	2,483		2,483	23
24	V	32 Interest		Petersen Health Care, Inc.	100.00%	1,579		1,579	24
25	V	33 Real Estate Taxes		Petersen Health Care, Inc.	100.00%	122		122	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	625		625	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		\$			\$ 39,636	\$ *	39,636	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Petersen Health Network, LLC	100.00%	\$ 0	\$	15
16	V	2 Food		Petersen Health Network, LLC	100.00%	0		16
17	V	3 Housekeeping		Petersen Health Network, LLC	100.00%	0		17
18	V	5 Utilities		Petersen Health Network, LLC	100.00%	0		18
19	V	6 Maintenance		Petersen Health Network, LLC	100.00%	0		19
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		20
21	V	9 Medical Director		Petersen Health Network, LLC	100.00%	0		21
22	V	10 Nursing and Medical Records		Petersen Health Network, LLC	100.00%	0		22
23	V	10A Therapy		Petersen Health Network, LLC	100.00%	0		23
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		24
25	V	17 Administrative		Petersen Health Network, LLC	100.00%	0		25
26	V	19 Professional Services		Petersen Health Network, LLC	100.00%	14,245	14,245	26
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Network, LLC	100.00%	1,037	1,037	27
28	V	21 Clerical and General Office		Petersen Health Network, LLC	100.00%	188	188	28
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Network, LLC	100.00%	1,443	1,443	29
30	V	23 Inservice Training & Education		Petersen Health Network, LLC	100.00%	0		30
31	V	24 Travel and Seminar		Petersen Health Network, LLC	100.00%	0		31
32	V	25 Other Admin. Staff Transport.		Petersen Health Network, LLC	100.00%	0		32
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Network, LLC	100.00%	0		33
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		34
35	V	30 Depreciation		Petersen Health Network, LLC	100.00%	482	482	35
36	V	31 Amortization of Pre-Op. & Org.		Petersen Health Network, LLC	100.00%	7,198	7,198	36
37	V	32 Interest		Petersen Health Network, LLC	100.00%	17,236	17,236	37
38	V	33 Real Estate Taxes		Petersen Health Network, LLC	100.00%	0		38
39	Total		\$			\$ 41,829	\$ * 41,829	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 3,500	\$ 3,500
16	V	2 Food		Petersen Health Care Management, Inc.	100.00%	8	8
17	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	24	24
18	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	51	51
19	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,306	1,306
20	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
21	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0	
22	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	17	17
23	V	10A TherUy		Petersen Health Care Management, Inc.	100.00%	0	
24	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
25	V	17 Administrative	204,000	Petersen Health Care Management, Inc.	100.00%	76,610	(127,390)
26	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	5,261	5,261
27	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care Management, Inc.	100.00%	42	42
28	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	38,407	38,407
29	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	13,250	13,250
30	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	13	13
31	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	15	15
32	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	1,306	1,306
33	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	110	110
34	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0	
35	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	168	168
36	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	223	223
37	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	94	94
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	293	293
39	Total		\$ 204,000			\$ 140,698	\$ * (63,302)

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

Facility Name & ID Number

Willow Rose Rehab & Health

# 0050633

Report Period Beginning:

1/1/14

Ending: 12/31/14

VII. RELATED PARTIES

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

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

Facility Name &amp; ID Number

Willow Rose Rehab &amp; Health

# 0050633

Report Period Beginning:

1/1/14

Ending:

12/31/14

## VII. RELATED PARTIES

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

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

Facility Name &amp; ID Number

Willow Rose Rehab &amp; Health

# 0050633

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

Willow Rose Rehab & Health

# 0050633

Report Period Beginning:

1/1/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Courtyard Estates of Canton	Canton				1
2			Legacy Estates of Monmouth	Monmouth				2
3			Courtyard Estates of Sullivan	Sullivan				3
4			Courtyard Estates of Peoria	Peoria				4
5			Cornerstone Health and Rehabilitation	Peoria				5
6			Rock River Gardens	Peoria				6
7			Sauk Valley Senior Living & Rehabilitation	Peoria				7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

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 Willow Rose Rehab & Health

# 0050633

Report Period Beginning:

1/1/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,572,338	77	\$ 231,473	\$ 220,289	18,344	\$ 2,700	1
2	2	Food	Resident Days	1,572,338	77	5,537	0	18,344	65	2
3	3	Housekeeping	Resident Days	1,572,338	77	1,187	0	18,344	14	3
4	5	Utilities	Resident Days	1,572,338	77	15,618	0	18,344	182	4
5	6	Maintenance	Resident Days	1,572,338	77	87,839	72,289	18,344	1,025	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,344	0	6
7	9	Medical Director	Resident Days	1,572,338	77	1,878	0	18,344	22	7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	71	0	18,344	1	8
9	10A	TherUy	Resident Days	1,572,338	77	0	0	18,344	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,344	0	10
11	17	Administrative	Resident Days	1,572,338	77	0	0	18,344	0	11
12	19	Professional Services	Resident Days	1,572,338	77	199,631	0	18,344	2,329	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	11,115	0	18,344	130	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	2,605,685	2,406,945	18,344	30,400	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	118,476	0	18,344	1,382	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,316	0	18,344	15	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	811	0	18,344	9	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	210,720	0	18,344	2,458	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	37,141	0	18,344	433	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77	0	0	18,344	0	20
21	30	Depreciation	Resident Days	1,572,338	77	212,800	0	18,344	2,483	21
22	32	Interest	Resident Days	1,572,338	77	135,328	0	18,344	1,579	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	10,451	0	18,344	122	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	53,540	0	18,344	625	24
25	TOTALS					\$ 3,940,617	\$ 2,699,523		\$ 45,974	25

Facility Name & ID Number Willow Rose Rehab & Health

# 0050633

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	247,554	14		18,344		1
2	2	Food	Resident Days	247,554	14		18,344		2
3	3	Housekeeping	Resident Days	247,554	14		18,344		3
4	5	Utilities	Resident Days	247,554	14		18,344		4
5	6	Maintenance	Resident Days	247,554	14		18,344		5
6	7	Mgmt. Allocation of Benefits	Resident Days	247,554	14		18,344		6
7	9	Medical Director	Resident Days	247,554	14		18,344		7
8	10	Nursing and Medical Records	Resident Days	247,554	14		18,344		8
9	10A	Therapy	Resident Days	247,554	14		18,344		9
10	15	Mgmt. Allocation of Benefits	Resident Days	247,554	14		18,344		10
11	17	Administrative	Resident Days	247,554	14		18,344		11
12	19	Professional Services	Resident Days	247,554	14	192,241	18,344	14,245	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	247,554	14	14,000	18,344	1,037	13
14	21	Clerical and General Office	Resident Days	247,554	14	2,534	18,344	188	14
15	22	Employee Benefits and Payroll Tax	Resident Days	247,554	14	19,477	18,344	1,443	15
16	23	Inservice Training & Education	Resident Days	247,554	14		18,344		16
17	24	Travel and Seminar	Resident Days	247,554	14		18,344		17
18	25	Other Admin. Staff Transport.	Resident Days	247,554	14		18,344		18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	247,554	14		18,344		19
20	27	Mgmt. Allocation of Benefits	Resident Days	247,554	14		18,344		20
21	30	Depreciation	Resident Days	247,554	14	6,500	18,344	482	21
22	31	Amortization of Pre-Op. & Org.	Resident Days	247,554	14	97,144	18,344	7,198	22
23	32	Interest	Resident Days	247,554	14	232,596	18,344	17,236	23
24	33	Real Estate Taxes	Resident Days	247,554	14		18,344		24
25	TOTALS					\$ 564,492	\$	\$ 41,829	25

Facility Name & ID Number Willow Rose Rehab & Health

# 0050633

Report Period Beginning:

1/1/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,572,338	77	\$ 299,961	\$ 294,997	18,344	\$ 3,500	1
2	2	Food	Resident Days	1,572,338	77	675		18,344	8	2
3	3	Housekeeping	Resident Days	1,572,338	77	2,074	558	18,344	24	3
4	5	Utilities	Resident Days	1,572,338	77	4,349		18,344	51	4
5	6	Maintenance	Resident Days	1,572,338	77	111,954	94,000	18,344	1,306	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,344		6
7	9	Medical Director	Resident Days	1,572,338	77			18,344		7
8	10	Nursing and Medical Records	Resident Days	1,572,338	77	1,457		18,344	17	8
9	10A	TherUy	Resident Days	1,572,338	77			18,344		9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,344		10
11	17	Administrative	Resident Days	1,572,338	77	4,576,674	4,576,674	18,344	76,610	11
12	19	Professional Services	Resident Days	1,572,338	77	450,944		18,344	5,261	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,572,338	77	3,620		18,344	42	13
14	21	Clerical and General Office	Resident Days	1,572,338	77	3,292,039	3,146,898	18,344	38,407	14
15	22	Employee Benefits and Payroll Tax	Resident Days	1,572,338	77	1,135,672		18,344	13,250	15
16	23	Inservice Training & Education	Resident Days	1,572,338	77	1,074		18,344	13	16
17	24	Travel and Seminar	Resident Days	1,572,338	77	1,245		18,344	15	17
18	25	Other Admin. Staff Transport.	Resident Days	1,572,338	77	111,953		18,344	1,306	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,572,338	77	9,420		18,344	110	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,572,338	77			18,344		20
21	30	Depreciation	Resident Days	1,572,338	77	14,419		18,344	168	21
22	32	Interest	Resident Days	1,572,338	77	19,133		18,344	223	22
23	33	Real Estate Taxes	Resident Days	1,572,338	77	8,076		18,344	94	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,572,338	77	25,085		18,344	293	24
25	TOTALS					\$ 10,069,824	\$ 8,113,127		\$ 140,698	25

Facility Name & ID Number

Willow Rose Rehab & Health

# 0050633

Report Period Beginning:

1/1/14

Ending:

12/31/14

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		8	9	10	Reporting Period Interest Expense				
		Related**					Monthly Payment Required	Date of Note					Amount of Note		Maturity Date	Interest Rate (4 Digits)
		YES	NO										Original	Balance		
<b>A. Directly Facility Related</b>																
<b>Long-Term</b>																
1	The Private Bank		X	Mortgage	Varies	11/1/09	3,245,114	\$ 1,834,034	10/31/14	Varies	\$ 167,191	1				
2												2				
3												3				
4												4				
5												5				
<b>Working Capital</b>																
6												6				
7												7				
8												8				
9	<b>TOTAL Facility Related</b>						\$ 3,245,114	\$ 1,834,034			\$ 167,191	9				
<b>B. Non-Facility Related*</b>																
10									Home Office Allocation-PHCM		223	10				
11									Interest Income Offset		(689)	11				
12									Home Office Allocation-PHC		1,579	12				
13									Home Office Allocation-PHN		17,236	13				
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 18,349	14				
15	<b>TOTALS (line 9+line14)</b>						\$ 3,245,114	\$ 1,834,034			\$ 185,540	15				

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

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>				
1. Real Estate Tax accrual used on 2013 report.				\$	<b>46,104</b>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2013		\$	<b>45,791</b>	2
3. Under or (over) accrual (line 2 minus line 1).				\$	<b>(313)</b>	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	<b>46,857</b>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.						
			<b>Home Office Allocation</b>		<b>216</b>	
<b>TOTAL REFUND</b>	\$	<b>For</b>	<b>Tax Year.</b>			
			<b>(Attach a copy of the real estate tax appeal board's decision.)</b>	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	<b>46,760</b>	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2009	<b>40,659</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>		
	2010	<b>41,591</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2013	<b>13</b>
	2011	<b>42,563</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5	<b>14</b>
	2012	<b>44,762</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6	<b>15</b>
	2013	<b>45,791</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	<b>16</b>
<b>Accrual based on prior year tax bill.</b>						

**NOTES:**

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



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 Willow Rose Rehab & Health

# 0050633 Report Period Beginning:

1/1/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 22,627 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

N/A

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

1. Total Amount Incurred: 561,304 2. Number of Years Over Which it is Being Amortized: 20  
 3. Current Period Amortization: 7,198 4. Dates Incurred: 2013-2014

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>153,475</u>	<u>2006</u>	<u>\$ 110,000</u>	1
2					2
3	<b>TOTALS</b>	<u>153,475</u>		<u>\$ 110,000</u>	3

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	98	2006	1974	\$ 2,470,000	\$	30	\$ 82,333	\$ 82,333	\$ 617,498	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Original Land Improvements	2006		20,000		15	1,333	1,333	11,330	9
10	Signage	2007		3,953		15	264	264	1,980	10
11	Build Garage	2007		10,880		15	725	725	5,438	11
12	Carpeting-Offices	2007		15,549		10	1,555	1,555	11,662	12
13	Blinds	2007		730		10	73	73	548	13
14	Fire Alarm System	2007		7,750		15	517	517	4,147	14
15	Egress Lighting	2007		4,435		15	296	296	2,220	15
16	Evaporator	2007		1,298		15	87	87	652	16
17	Tile-Therapy Room	2007		7,539		15	503	503	3,772	17
18	Water Heater	2009		6,300		5	630	630	6,300	18
19	Concrete in Parking Lot	2010		7,500		15	500	500	2,250	19
20	A/C Unit	2011		7,417		15	494	494	1,729	20
21	Smoke Detector Installation	2012		5,805		15	388	388	970	21
22	Carpeting-Dining Room and Main Floor	2013		25,519		15	1,702	1,702	2,553	22
23	Sprinkler System Replacement	2013		60,900		25	2,436	2,436	3,654	23
24	Water Heater	2013		3,656		7	522	522	783	24
25	A/C Unit-Roof Top	2014		6,458		15	431	431	610	25
26	Water Heater	2014		2,991		7	427	427	605	26
27	Dining Room Remodeling	2014		15,578		15	1,039	1,039	1,471	27
28	Exterior Building Siding Replacement	2014		35,377		25	1,415	1,415	1,769	28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63					1,833		(1,833)	63				
64					99,236		(99,236)	64				
65					9,154		(9,154)	65				
66								66				
67			8,563		205		205	67				
68			799		44		44	68				
69								69				
70		\$	2,728,997	\$	110,223	\$	97,919	\$	(12,304)	\$	681,941	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 434,707	\$ 1,286	\$ 43,471	\$ 42,185	5-10 yrs.	\$ 364,154	71
72	Current Year Purchases	8,993	1,285	1,285		10 yrs.		72
73	Fully Depreciated Assets							73
74	Home Office Allocation			2,884	2,884			74
75	TOTALS	\$ 443,700	\$ 2,571	\$ 47,640	\$ 45,069		\$ 364,154	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	2007 Ford Econoline Van	2007	\$ 27,198	\$	\$	\$		\$ 27,198	76
77										77
78										78
79										79
80	TOTALS			\$ 27,198	\$	\$	\$		\$ 27,198	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)	\$ 3,309,895	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 112,794	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 145,559	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 32,765	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,073,293	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 Willow Rose Rehab & Health

# 0050633

Report Period Beginning: 1/1/14

Ending: 12/31/14

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. \_\_\_\_\_ /2015 \$ \_\_\_\_\_

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

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

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?  YES  NO

16. Rental Amount for movable equipment: \$ 36,265 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			\$	\$	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	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.

**Willow Rose Rehab & Health**

**0050633**

**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	\$ 31,115
Dishwasher	721
Laundry Equipment	-
Copier	3,511
Home Office Allocation	918
	<u>36,265</u>

Facility Name & ID Number Willow Rose Rehab & Health # 0050633 Report Period Beginning: 1/1/14 Ending: 12/31/14  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2 Staff		3 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	3,125	\$ 46,875	\$	3,125	\$ 46,875	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,911	28,672		1,911	28,672	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		2,496	37,446	16	2,496	37,462	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				34,741		34,741	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	<b>TOTAL</b>			\$	7,533	\$ 112,993	\$ 34,757	7,533	\$ 147,750	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 Willow Rose Rehab & Health# 0050633Report Period Beginning: 1/1/14

Ending:

12/31/14

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 154,452	\$ 154,452	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>144,382</u> )	492,870	492,870	3
4	Supply Inventory (priced at _____)	11,567	11,567	4
5	Short-Term Investments			5
6	Prepaid Insurance	36,101	36,101	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(639)	(639)	8
9	Other(specify): _____	11,381	11,381	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 705,732	\$ 705,732	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	137,500	110,000	13
14	Buildings, at Historical Cost	2,480,880	2,478,563	14
15	Leasehold Improvements, at Historical Cost	211,256	250,434	15
16	Equipment, at Historical Cost	470,897	470,898	16
17	Accumulated Depreciation (book methods)	(1,332,902)	(1,073,293)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify): _____			22
23	Other(specify): <u>A/R Prior Owner</u>			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,967,631	\$ 2,236,602	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,673,363	\$ 2,942,334	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 310,521	\$ 310,521	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	67,071	67,071	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,662	12,662	31
32	Accrued Real Estate Taxes(Sch.IX-B)	46,857	46,857	32
33	Accrued Interest Payable	7,355	7,355	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Payroll Withholdings</u>	40,614	40,614	36
37	<u>Accrued Management Fees</u>	117,047	117,047	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 602,127	\$ 602,127	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,834,034	1,834,034	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Intercompany Loans</u>	(264)	(264)	43
44	_____			44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,833,770	\$ 1,833,770	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,435,897	\$ 2,435,897	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 237,466	\$ 506,437	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,673,363	\$ 2,942,334	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 320,450	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 320,449	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(82,983)	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)	\$ (82,983)	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 237,466	24 *

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

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,447,683	1
2	Discounts and Allowances for all Levels	(97,583)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,350,100	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	201,690	6
7	Oxygen	104	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 201,794	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	2,982	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	65,495	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	3,043	20
21	Other Medical Services	10,518	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 82,038	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	689	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 689	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	Miscellaneous Revenue	3,481	28
28a	Transportation Revenue	11,693	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 15,174	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 2,649,795	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	582,091	31
32	Health Care	1,068,110	32
33	General Administration	475,122	33
<b>B. Capital Expense</b>			
34	Ownership	360,573	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	74,400	35
36	Provider Participation Fee	172,482	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 2,732,778	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(82,983)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (82,983)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,637,628	44
45	Private Pay - Net Inpatient Revenue	485,455	45
46	Medicare - Net Inpatient Revenue	229,417	46
47	Other-(specify) <u>Veterans -Net Patient Revenue</u>		47
48	Other-(specify) <u>Charity and Insurance Contractual Allowance</u>	(2,400)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 2,350,100	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 Willow Rose Rehab & Health

# 0050633

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	1,555	1,555	46,145	\$ 29.68	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,281	5,624	130,154	23.14	3
4	Licensed Practical Nurses	10,170	10,733	205,035	19.10	4
5	CNAs & Orderlies	35,016	36,586	353,644	9.67	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,783	1,973	24,283	12.31	8
9	Activity Director	1,815	1,969	21,929	11.14	9
10	Activity Assistants					10
11	Social Service Workers	1,717	1,864	19,859	10.65	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	26,924	12.94	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,933	9,574	86,909	9.08	15
16	Dishwashers					16
17	Maintenance Workers	1,895	1,918	29,154	15.20	17
18	Housekeepers	12,001	12,468	116,360	9.33	18
19	Laundry	1,493	1,616	13,572	8.40	19
20	Administrator	427	427	76,610	179.41	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,080	2,080	26,611	12.79	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See PG20A</u>	4,037	4,196	64,363	15.34	33
34	TOTAL (lines 1 - 33)	90,283	94,664	\$ 1,241,552 *	\$ 13.12	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	11	\$ 542	L1, C3	35
36	Medical Director	Monthly	9,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,621	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)	11	\$ 13,163		49

**C. CONTRACT NURSES**

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

Willow Rose Rehab & Health  
 0050633  
 Period Beginning  
 Period End

1/1/2014  
 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	2,080	2,080	41,440	19.92
Transportation	1,957	2,116	22,923	10.83
<b>TOTAL</b>	<b>4,037</b>	<b>4,196</b>	<b>64,363</b>	

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
David Serrano	Administrator	0	\$ 76,610	Workers' Compensation Insurance	\$ 59,631	IDPH License Fee	\$	
				Unemployment Compensation Insurance	32,230	Advertising: Employee Recruitment		
				FICA Taxes	87,901	Health Care Worker Background Check		
				Employee Health Insurance	(5,579)	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	34.9 349	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	400	
				Employee Relations	8,314	Miscellaneous Dues & Subscriptions	225	
				Employee Retirement		Home Office Allocation	1,209	
				Home Office Allocation	16,075			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 76,610	TOTAL (agree to Schedule V, line 22, col.8)		\$ 2,183		
B. Administrative - Other							Less: Public Relations Expense ( )	
Description			Amount				Non-allowable advertising ( )	
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 204,000				Yellow page advertising ( )	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 204,000	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description			Description	
Vendor/Payee	Type	Amount		Line #	Amount	Amount		
E-Health Data Solutions	Computer Services	\$ 5,121				Out-of-State Travel \$		
Grafton Technologies	Computer Services	538						
Honkamp Krueger & Co.	Accounting Fees	3,593				In-State Travel		
						Seminar Expense		
						Home Office Allocation 24		
						Entertainment Expense ( )		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 9,253	TOTAL		\$ 24 (agree to Sch. V, line 24, col. 8)		

\* Attach copy of IMRF notifications

\*\*See instructions.

**Willow Rose Rehab & Health**

0050633

Period Beginning

1/1/2014

Period End

12/31/2014

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

<b>Vendor/Payee</b>	<b>Type</b>	<b>Amount</b>
Total (agree to Schedule V, line 19, column 3)		9,253

**Home Office Allocation**

Lexis Nexis	Legal	6
GoffWilson	Legal	428
Illinois Secretary of State	Legal	39
Bank of America	Legal	129
Healthcare Resources International	Legal	77
Miscellaneous	Legal	17
Addy, Bush	Legal	11
Hall, Rustom, and Fritz	Legal	13
Black, Hedin, Ballard	Legal	23
SmithAmundsen	Legal	23
Applegate and Thorne	Legal	1,617
Healthcare Resources	Legal	978
ETS Environmental	Legal	89
IL Secretary of State	Legal	19
CliftonLarson Allen	Accountants	910
Ginoli & Co.	Accountants	2,526
Wells Fargo	Accountants	1,351
Miscellaneous	Computer Services	17
Odessian LLC	Computer Services	5
Optimizer	Computer Services	36
Allpayer Exchange	Computer Services	11
CCH	Computer Services	19
Prism Software	Computer Services	58
Macquarie Technology Services	Computer Services	51
Advanced Answers on Demand	Computer Services	2,694
Stratus Networks	Computer Services	355
Kemper Technology	Computer Services	1,051

AT&T	Computer Services	4
Ability Network	Computer Services	407
Barracuda	Computer Services	93
CIAN	Computer Services	111
Comcast	Computer Services	27
Emdeon	Computer Services	72
Charter Communications	Computer Services	4
E-Health Data Solutions	Computer Services	274
Crawford County Title Co.	Other Prof Fees	5
Better Banks	Other Prof Fees	3
David Budde	Other Prof Fees	31
All Scripts	Other Prof Fees	21
Miscellaneous	Other Prof Fees	3
Marotta Gund Budd Derza	Other Prof Fees	7,929
Polsinelli	Other Prof Fees	296
Total (agree to Schedule V, line 19, column 8)		<u>31,086</u>

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

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

Facility Name &amp; ID Number Willow Rose Rehab &amp; Health

# 0050633

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? No  
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 13,702 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. \$ 172,482  
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. \$ 2,982
- (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.