

Facility Name & ID Number Willow Rose Rehab & Health Care Center

0050633 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	14,154	2,470	860	17,484	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,154	2,470	860	17,484	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 48.88%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve 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 855

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Willow Rose Rehab & Health Care Center # 0050633 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	118,054	9,604	536	128,194		128,194	4,246	132,440		1
2	Food Purchase		125,681		125,681		125,681	(2,612)	123,069		2
3	Housekeeping	111,485	14,073		125,558		125,558	67	125,625		3
4	Laundry	27,763	6,592		34,355		34,355		34,355		4
5	Heat and Other Utilities			122,757	122,757		122,757	217	122,974		5
6	Maintenance	32,636	5,672	15,413	53,721		53,721	1,665	55,386		6
7	Other (specify):* Home Office Ben. Allocation										7
8	TOTAL General Services	289,938	161,622	138,706	590,266		590,266	3,583	593,849		8
	B. Health Care and Programs										
9	Medical Director			9,000	9,000		9,000		9,000		9
10	Nursing and Medical Records	809,198	86,728	138,888	1,034,814		1,034,814	2,504	1,037,318		10
10a	Therapy			207,972	207,972		207,972		207,972		10a
11	Activities	46,426	17	215	46,658		46,658	(10,595)	36,063		11
12	Social Services	26,477			26,477		26,477		26,477		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Office Ben. Allocation										15
16	TOTAL Health Care and Programs	882,101	86,745	356,075	1,324,921		1,324,921	(8,091)	1,316,830		16
	C. General Administration										
17	Administrative			213,500	213,500		213,500	(150,841)	62,659		17
18	Directors Fees										18
19	Professional Services			1,879	1,879		1,879	17,736	19,615		19
20	Dues, Fees, Subscriptions & Promotions			6,820	6,820		6,820	2,925	9,745		20
21	Clerical & General Office Expenses	27,115	2,781	6,905	36,801		36,801	43,571	80,372		21
22	Employee Benefits & Payroll Taxes			132,321	132,321		132,321	18,300	150,621		22
23	Inservice Training & Education							107	107		23
24	Travel and Seminar							2	2		24
25	Other Admin. Staff Transportation			6,191	6,191		6,191	3,233	9,424		25
26	Insurance-Prop.Liab.Malpractice			30,795	30,795		30,795	810	31,605		26
27	Other (specify):* Home Office Ben. Allocation										27
28	TOTAL General Administration	27,115	2,781	398,411	428,307		428,307	(64,157)	364,150		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,199,154	251,148	893,192	2,343,494		2,343,494	(68,665)	2,274,829		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

Willow Rose Rehab & Health Care Center

#0050633

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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			119,068	119,068		119,068	(6,869)	112,199			30
31	Amortization of Pre-Op. & Org.							9,248	9,248			31
32	Interest			102,878	102,878		102,878	14,645	117,523			32
33	Real Estate Taxes			49,882	49,882		49,882	321	50,203			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			24,505	24,505		24,505	934	25,439			35
36	Other (specify):*											36
37	TOTAL Ownership			296,333	296,333		296,333	18,279	314,612			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		16,648		16,648		16,648		16,648			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			154,297	154,297		154,297		154,297			42
43	Other (specify):* Miscellaneous		40	186,662	186,702		186,702	(186,702)				43
44	TOTAL Special Cost Centers		16,688	340,959	357,647		357,647	(186,702)	170,945			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,199,154	267,836	1,530,484	2,997,474		2,997,474	(237,088)	2,760,386			45

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

Willow Rose Rehab & Health Care Center

ID# 0050633

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (1,930)	43	1
2	X-Rays-Part A	(229)	43	2
3	Offset Transportation Revenue	(10,595)	11	3
4	Offset Miscellaneous Nursing Supplies Revenue	(435)	10	4
5	Disallowed Special Events	(1,183)	43	5
6	Disallowed Pet Expense	(708)	43	6
7	Disallowed Chamber of Commerce Dues	(225)	20	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
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	(15,305)		49

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 4,246	\$ 4,246	1
2	V	2 Food		Petersen Health Care Management, Inc.	100.00%	40	40	2
3	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	67	67	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	217	217	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,665	1,665	5
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	2,939	2,939	8
9	V	10A Therapy		Petersen Health Care Management, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		10
11	V	17 Administrative	139,100	Petersen Health Care Management, Inc.	100.00%	62,659	(76,441)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	12,853	12,853	12
13	V							13
14	Total		\$ 139,100			\$ 84,686	\$ * (54,414)	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 Management, Inc.	100.00%	\$ 3,150	\$	3,150	15
16	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	43,571		43,571	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	18,300		18,300	17
18	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	107		107	18
19	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	2		2	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	3,233		3,233	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	810		810	21
22	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	10,305		10,305	22
23	V	31 Amortization		Petersen Health Care Management, Inc.	100.00%	93		93	23
24	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	2,710		2,710	24
25	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	321		321	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	934		934	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		\$			\$ 83,536	\$ *	83,536	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	4 Laundry		Petersen Health Network, LLC	100.00%	0		18
19	V	5 Utilities		Petersen Health Network, LLC	100.00%	0		19
20	V	6 Maintenance		Petersen Health Network, LLC	100.00%	0		20
21	V	7 Mgmt. Allocation of Benefits		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	15 Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		23
24	V	17 Administrative	74,400	Petersen Health Network, LLC	100.00%	0	(74,400)	24
25	V	19 Professional Services		Petersen Health Network, LLC	100.00%	4,883	4,883	25
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Network, LLC	100.00%	0		26
27	V	21 Clerical and General Office		Petersen Health Network, LLC	100.00%	0		27
28	V	22 Employee Benefits & Payroll		Petersen Health Network, LLC	100.00%	0		28
29	V	23 Inservice Training & Education		Petersen Health Network, LLC	100.00%	0		29
30	V	24 Travel and Seminar		Petersen Health Network, LLC	100.00%	0		30
31	V	25 Other Admin. Staff Transport.		Petersen Health Network, LLC	100.00%	0		31
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Network, LLC	100.00%	0		32
33	V	30 Depreciation		Petersen Health Network, LLC	100.00%	0		33
34	V	31 Amortization		Petersen Health Network, LLC	100.00%	9,155	9,155	34
35	V	32 Interest		Petersen Health Network, LLC	100.00%	15,922	15,922	35
36	V	33 Real Estate Taxes		Petersen Health Network, LLC	100.00%	0		36
37	V	34 Rent-Facility and Grounds		Petersen Health Network, LLC	100.00%	0		37
38	V	35 Rent-Equipment & Vehicles		Petersen Health Network, LLC	100.00%	0		38
39	Total		\$ 74,400			\$ 29,960	\$ * (44,440)	39

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

Facility Name & ID Number

Willow Rose Rehab & Health Care Center

0050633

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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 I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syster	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Management	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Busin	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	Lessor	13
14			Decatur Rehab & Health Care Center	Decatur	Midwest Health Opera	Peoria	Mgmt/Bookkeeping	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	15
16			Eastview Terrace	Sullivan	Petersen Roseville, LL	Roseville	Lessor	16
17			El Paso Health Care Center	El Paso	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Health and W	Peoria	Mgmt/Bookkeeping	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen 24, LLC	Peoria	Hospitality	20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				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

Willow Rose Rehab & Health Care Center

0050633

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Bloomington Rehabilitation & Health Care Center

0047415

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

VII. RELATED PARTIES

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

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

Facility Name & ID Number Willow Rose Rehab & Health Care Center # 0050633 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

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

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

Facility Name & ID Number Willow Rose Rehab & Health Care Center # 0050633 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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, 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	1,411,762	75	\$ 342,871	\$ 393,211	17,484	\$ 4,246	1
2	2	Food	Resident Days	1,411,762	75	3,216	0	17,484	40	2
3	3	Housekeeping	Resident Days	1,411,762	75	5,441	2,652	17,484	67	3
4	5	Utilities	Resident Days	1,411,762	75	17,524	0	17,484	217	4
5	6	Maintenance	Resident Days	1,411,762	75	134,460	148,272	17,484	1,665	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	17,484	0	6
7	9	Medical Director	Resident Days	1,411,762	75	0	0	17,484	0	7
8	10	Nursing and Medical Records	Resident Days	1,411,762	75	237,275	1,454,984	17,484	2,939	8
9	10A	Therapy	Resident Days	1,411,762	75	0	0	17,484	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	17,484	0	10
11	17	Administrative	Resident Days	1,411,762	75	4,940,583	5,658,897	17,484	62,659	11
12	19	Professional Services	Resident Days	1,411,762	75	1,037,806	0	17,484	12,853	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,411,762	75	254,355	0	17,484	3,150	13
14	21	Clerical and General Office	Resident Days	1,411,762	75	3,518,216	3,764,024	17,484	43,571	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,411,762	75	1,477,639	0	17,484	18,300	15
16	23	Inservice Training & Education	Resident Days	1,411,762	75	8,601	0	17,484	107	16
17	24	Travel and Seminar	Resident Days	1,411,762	75	174	0	17,484	2	17
18	25	Other Admin. Staff Transport.	Resident Days	1,411,762	75	261,018	0	17,484	3,233	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,411,762	75	65,437	0	17,484	810	19
20	30	Depreciation	Resident Days	1,411,762	75	832,087	0	17,484	10,305	20
21	31	Amortization	Resident Days	1,411,762	75	7,528	0	17,484	93	21
22	32	Interest	Resident Days	1,411,762	75	218,814	0	17,484	2,710	22
23	33	Real Estate Taxes	Resident Days	1,411,762	75	25,901	0	17,484	321	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,411,762	75	75,380	0	17,484	934	24
25	TOTALS					\$ 13,464,326	\$ 11,422,040		\$ 168,222	25

Facility Name & ID Number Willow Rose Rehab & Health Care Center# 0050633

Report Period Beginning:

1/1/2018Ending: 2/31/2018

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	230,518	13	\$	\$	17,484	\$	1
2	2	Food	Resident Days	230,518	13			17,484		2
3	3	Housekeeping	Resident Days	230,518	13			17,484		3
4	4	Laundry	Resident Days	230,518	13			17,484		4
5	5	Utilities	Resident Days	230,518	13			17,484		5
6	6	Maintenance	Resident Days	230,518	13			17,484		6
7	7	Mgmt. Allocation of Benefits	Resident Days	230,518	13			17,484		7
8	10	Nursing and Medical Records	Resident Days	230,518	13			17,484		8
9	15	Mgmt. Allocation of Benefits	Resident Days	230,518	13			17,484		9
10	17	Administrative	Resident Days	230,518	13			17,484		10
11	19	Professional Services	Resident Days	230,518	13	64,384		17,484	4,883	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	230,518	13			17,484		12
13	21	Clerical and General Office	Resident Days	230,518	13			17,484		13
14	22	Employee Benefits & Payroll	Resident Days	230,518	13			17,484		14
15	23	Inservice Training & Education	Resident Days	230,518	13			17,484		15
16	24	Travel and Seminar	Resident Days	230,518	13			17,484		16
17	25	Other Admin. Staff Transport.	Resident Days	230,518	13			17,484		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	230,518	13			17,484		18
19	30	Depreciation	Resident Days	230,518	13			17,484		19
20	31	Amortization	Resident Days	230,518	13	120,699		17,484	9,155	20
21	32	Interest	Resident Days	230,518	13	209,925		17,484	15,922	21
22	33	Real Estate Taxes	Resident Days	230,518	13			17,484		22
23	34	Rent-Facility and Grounds	Resident Days	230,518	13			17,484		23
24	35	Rent-Equipment & Vehicles	Resident Days	230,518	13			17,484		24
25	TOTALS					\$ 395,008	\$		\$ 29,960	25

Facility Name & ID Number Willow Rose Rehab & Health Care Center

0050633

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Wells Fargo		X	Mortgage	Varies	1/1/15	\$ 1,890,756	\$ 1,531,513	12/31/34	Varies	\$ 102,878	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 1,890,756	\$ 1,531,513			\$ 102,878	9						
B. Non-Facility Related*																		
10									Interest Income Offset		(3,987)	10						
11									Home Office Allocation-PHN		15,922	11						
12									Home Office Allocation-PHCM		2,710	12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ 14,645	14						
15	TOTALS (line 9+line14)						\$ 1,890,756	\$ 1,531,513			\$ 117,523	15						

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

* 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 2017 report.	\$	51,840	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.)	\$	50,110	2
3. Under or (over) accrual (line 2 minus line 1).	\$	(1,730)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	51,612	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. Home Office Allocation		321	
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	50,203	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	45,791	8
	2014	48,562	9
	2015	50,179	10
	2016	50,327	11
	2017	50,110	12

Accrual based on prior year tax bill.

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Willow Rose Rehab & Health Care Center COUNTY Jersey

FACILITY IDPH LICENSE NUMBER 0050633

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

TELEPHONE (309)689-5850 FAX #: (309)691-8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(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>04-208-024-00</u>	<u>Long-Term Care Facility</u>	\$ <u>50,109.78</u>	\$ <u>50,109.78</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>50,109.78</u></u>	\$ <u><u>50,109.78</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 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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 Care Center

0050633 Report Period Beginning:

1/1/2018 Ending:

12/31/2018

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: 9,248 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>153,475</u>	<u>2006</u>	<u>\$ 110,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	153,475		\$ 110,000	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	\$ 2,490,000	\$	30	\$ 83,666	\$ 83,666	\$ 963,492	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		Signage	2007		3,953		15	264	264	3,036	9
10		Carpeting-Offices	2007		14,995		10			14,995	10
11		Fire Alarm System	2007		7,750		15	517	517	6,215	11
12		Egress Lighting	2007		4,435		15	296	296	3,404	12
13		Tile-Therapy Room	2007		5,152		15	351	351	5,152	13
14		Water Heater	2009		6,300		5			6,300	14
15		Concrete in Parking Lot	2010		7,500		15	500	500	4,250	15
16		A/C Unit	2011		7,417		15	494	494	3,705	16
17		Smoke Detector Installation	2012		5,805		15	388	388	2,522	17
18		Carpeting-Dining Room and Main Floor	2013		16,969		15	1,131	1,131	7,077	18
19		Sprinkler System Replacement	2013		60,900		25	2,436	2,436	13,398	19
20		Water Heater	2013		3,656		7	522	522	2,871	20
21		A/C Unit-Roof Top	2014		6,458		15	431	431	1,940	21
22		Water Heater	2014		2,991		7	427	427	1,922	22
23		Flooring, New Doors, Hallway Opening, Drywall Repair-Dining Room	2014		15,578		15	1,039	1,039	4,676	23
24		Exterior Building Siding Replacement	2014		35,377		25	1,415	1,415	6,368	24
25		Door Alarm System	2015		5,522		7	790	790	2,765	25
26		Tiling for 4 Shower Rooms	2015		24,800		15	1,654	1,654	5,789	26
27		Water Leak Repair	2016		3,220		7	460	460	1,150	27
28		Electrical Repair	2016		13,675		7	1,954	1,954	4,885	28
29		Flooring for Hallway	2016		3,136		10	314	314	785	29
30		HVAC Unit	2018		8,275		15	276	276	276	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					1,833		(1,833)	61
62					99,236		(99,236)	62
63					14,872		(14,872)	63
64								64
65			8,224		197	197		65
66			825		52	52		66
67								67
68								68
69								69
70		\$ 2,762,913	\$ 115,941		\$ 99,574	\$ (16,367)	\$ 1,066,973	70

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

Facility Name & ID Number Willow Rose Rehab & Health Care Center

0050633

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 33,367	\$ 3,127	\$ 2,569	\$ (558)	5-10 yrs.	\$ 19,254	71
72	Current Year Purchases					7 yrs.		72
73	Fully Depreciated Assets	420,152					420,152	73
74	Home Office Allocation			10,056	10,056			74
75	TOTALS	\$ 453,519	\$ 3,127	\$ 12,625	\$ 9,498		\$ 439,406	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)	\$ 3,353,630	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 119,068	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 112,199	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (6,869)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,533,577	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	N/A				87
88					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

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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 25,439 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	TOTAL		\$	\$	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 Care Center
0050633**

Period Beginning 1/1/2018
Period End 12/31/2018

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 17,432
Dishwasher	701
Copier	6,372
Home Office Allocation	934
	<u>25,439</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? <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			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	6,492	\$ 97,383	\$	6,492	\$ 97,383	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		3,030	45,445		3,030	45,445	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		4,343	65,144		4,343	65,144	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				16,648		16,648	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):		hrs							12
13	Other (specify):									13
14	TOTAL			\$	13,865	\$ 207,972	\$ 16,648	13,865	\$ 224,620	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 Care Center

0050633

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(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	\$ (3,692)	\$ (3,692)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 94,436)	1,372,413	1,372,413	3
4	Supply Inventory (priced at Cost)	11,567	11,567	4
5	Short-Term Investments			5
6	Prepaid Insurance	18,695	18,695	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employee Education Loans</u>	1,973	1,973	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,400,956	\$ 1,400,956	10
	B. Long-Term Assets			
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	2,498,224	14
15	Leasehold Improvements, at Historical Cost	269,863	264,689	15
16	Equipment, at Historical Cost	480,717	480,717	16
17	Accumulated Depreciation (book methods)	(1,801,310)	(1,533,577)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,567,650	\$ 1,820,053	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,968,606	\$ 3,221,009	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 606,569	\$ 606,569	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	57,311	57,311	30
31	Accrued Taxes Payable (excluding real estate taxes)	58,157	58,157	31
32	Accrued Real Estate Taxes(Sch.IX-B)	51,612	51,612	32
33	Accrued Interest Payable	9,032	9,032	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	39,727	39,727	36
37	<u>Accrued Management Fees</u>	18	18	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 822,426	\$ 822,426	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,531,513	1,531,513	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Intercompany Loans</u>	117,443	117,443	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,648,956	\$ 1,648,956	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,471,382	\$ 2,471,382	46
47	TOTAL EQUITY(page 18, line 24)	\$ 497,224	\$ 749,627	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,968,606	\$ 3,221,009	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 707,951	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)	\$ 707,950	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(210,726)	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)	\$ (210,726)	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)	\$ 497,224	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Willow Rose Rehab & Health Care Center

0050633

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,471,439	1
2	Discounts and Allowances for all Levels	(103,255)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,368,184	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	358,907	6
7	Oxygen	22	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 358,929	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	2,652	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	31,276	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	1,979	20
21	Other Medical Services	8,594	21
22	Laundry	117	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 44,618	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,987	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,987	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	10,595	28
28a	<u>Miscellaneous Revenue</u>	435	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 11,030	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,786,748	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	590,266	31
32	Health Care	1,324,921	32
33	General Administration	428,307	33
B. Capital Expense			
34	Ownership	296,333	34
C. Ancillary Expense			
35	Special Cost Centers	203,350	35
36	Provider Participation Fee	154,297	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,997,474	40
41	Income before Income Taxes (line 30 minus line 40)**	(210,726)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (210,726)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,714,456	44
45	Private Pay - Net Inpatient Revenue	493,933	45
46	Medicare - Net Inpatient Revenue	159,127	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	668	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,368,184	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 Care Center

0050633

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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	\$ 58,581	\$ 28.16	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,754	6,939	164,681	23.73	3
4	Licensed Practical Nurses	8,718	8,810	174,178	19.77	4
5	CNAs & Orderlies	26,162	26,649	331,701	12.45	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,836	1,974	30,005	15.20	8
9	Activity Director	1,758	1,811	22,065	12.18	9
10	Activity Assistants					10
11	Social Service Workers	1,851	1,963	26,477	13.49	11
12	Dietician					12
13	Food Service Supervisor	1,836	1,911	31,265	16.36	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,988	9,372	86,789	9.26	15
16	Dishwashers					16
17	Maintenance Workers	1,769	1,924	32,636	16.96	17
18	Housekeepers	8,973	9,395	111,485	11.87	18
19	Laundry	2,007	2,007	27,763	13.83	19
20	Administrator	1,917	2,085	62,659	30.05	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,749	1,806	27,115	15.01	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Page 20A</u>	3,088	3,260	74,413	22.83	33
34	TOTAL (lines 1 - 33)	79,486	81,986	\$ 1,261,813 *	\$ 15.39	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	Monthly \$ 536	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 4,736	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)	\$ 14,272		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	245 \$ 13,264	L10, C3	50
51	Licensed Practical Nurses	539 25,018	L10, C3	51
52	Certified Nurse Assistants/Aides	3,434 95,679	L10, C3	52
53	TOTAL (lines 50 - 52)	4,218 \$ 133,961		53

Willow Rose Rehab & Health Care Center

0050633

Period Beginning 1/1/2018

Period End 12/31/2018

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	1,496	1,629	50,052	30.73
Transportation	1,592	1,631	24,361	14.94
TOTAL	<u>3,088</u>	<u>3,260</u>	<u>74,413</u>	

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	
Stacey Cunningham	Administrator	0	\$ 8,125	Workers' Compensation Insurance	\$ 25,903	IDPH License Fee	\$ 3,980	
Rebecca Akers	Administrator	0	\$ 54,534	Unemployment Compensation Insurance	16,586	Advertising: Employee Recruitment	1,538	
				FICA Taxes	87,842	Health Care Worker Background Check (Indicate # of checks performed <u>2</u>)	60	
				Employee Health Insurance	1,382	Patient Background Checks	559	
				Employee Meals		Miscellaneous Licenses & Permits	358	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Dues & Subscriptions	225	
				Employee Relations	608	Home Office Allocation	3,250	
				Home Office Allocation	18,300			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 62,659					
B. Administrative - Other								
Description			Amount					
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 213,500					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 213,500					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Ability Network	Computer Services		\$ 1,073				Out-of-State Travel	\$
Grafton Technologies	Computer Services		598					
Regions Bank	Title Search Fees		120				In-State Travel	
ProTitle USA	Title Search Fees		88	N/A				
							Seminar Expense	
							Home Office Allocation	2
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 1,879	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	\$ 2

* Attach copy of IMRF notifications

**See instructions.

Willow Rose Rehab & Health Care Center

0050633

Period Beginning

1/1/2018

Period End

12/31/2018

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		1,879

Home Office Allocation

Duane Morris	Legal	1757
Sedgwick CMS	Legal	156
SB2	Legal	434
Miscellaneous	Legal	129
Christoper P. Ryan	Legal	137
Saul Ewing Arnstein & Lehr	Legal	615
Healthcare Resources International	Legal	92
Winston & Strawn	Legal	1481
Lexis Nexis	Legal	6
Pretzel & Stouffer	Legal	22
Baker Tilly Virchow Krause	Legal	628
Wells Fargo	Legal	395
CliftonLarsonAllen	Accounting	899
Ginoli & Co.	Accounting	319
Duane Morris	Accounting	52
Getzler Henrich & Associates	Accounting	690
Kemper Consulting	Accounting	52
Baker Tilly Virchow Krause	Accounting	363
Ginoli & Co.	Accounting	1395
Wells Fargo	Accounting	1327
Miscellaneous	Computer Services	96
Change Healthcare	Computer Services	3
TR Professional	Computer Services	9
Matrix Care	Computer Services	1009
Ability Network	Computer Services	1598
Stratus Networks	Computer Services	391
Kemper Technology	Computer Services	448
AT&T	Computer Services	5
Ungerboeck Software	Computer Services	323
CIAN	Computer Services	140
Comcast	Computer Services	35
CCH	Computer Services	13
Charter Communications	Computer Services	23
Allscripts	Computer Services	454
ATS	Computer Services	211
Citrix Systems	Computer Services	74
Optimizer	Other Prof Fees	41
Sedgwick CLMS	Other Prof Fees	142
David Budde	Other Prof Fees	40
Sargent Consulting	Other Prof Fees	112
Alix Partners	Other Prof Fees	424
Getzler Henrich & Associates	Other Prof Fees	58
Sargent Consulting	Other Prof Fees	1138

Total (agree to Schedule V, line 19, column 8)

19,615

Facility Name & ID Number Willow Rose Rehab & Health Care Center

0050633

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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) 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? 7 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 22,035 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 154,297
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. \$ 2,652
- (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. \$ 10,595
c. What percent of all travel expense relates to transportation of nurses and patients? 100
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
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. \$ N/A
- (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. No
Attach invoices and a summary of services for all architect and appraisal fees