

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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

I. IDPH License ID Number: 0052274

Facility Name: Palm Terrace of Mattoon

Address: 1000 Palm Avenue Mattoon 61938
Number City Zip Code

County: Coles

Telephone Number: (217) 234-7403 Fax # (217) 258-6642

HFS ID Number:

Date of Initial License for Current Owners: 11/1/2002

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "Sub-S" Corp.
☒ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: Mike Kocher Telephone Number: (309) 689-5850
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2016 to 12/31/2016 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or
Administrator
of Provider

(Signed) _____ (Date) _____
(Type or Print Name) Mark B. Petersen
(Title) Chief Executive Officer

Paid
Preparer

(Signed) _____ (Date) _____
(Print Name and Title) _____
(Firm Name & Address) _____
(Telephone) () Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number

Palm Terrace of Mattoon

#

0052274

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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	178	Skilled (SNF)	178	64,970
2		Skilled Pediatric (SNF/PED)		
3		Intermediate (ICF)		
4		Intermediate/DD		
5		Sheltered Care (SC)		
6		ICF/DD 16 or Less		
7	178	TOTALS	178	64,970

B. Census-For the entire report period.

1	2	3	4	5	
Level of Care	Patient Days by Level of Care and Primary Source of Payment				
	Medicaid Recipient	Private Pay	Other	Total	
8	SNF	40,492	4,056	3,757	48,305
9	SNF/PED				
10	ICF				
11	ICF/DD				
12	SC				
13	DD 16 OR LESS				
14	TOTALS	40,492	4,056	3,757	48,305

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

74.35%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

X

NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

NO

X

I. On what date did you start providing long term care at this location?

Date started

11/1/2002

J. Was the facility purchased or leased after January 1, 1978?

YES

X

Date

11/1/2002

NO

K. Was the facility certified for Medicare during the reporting year?

YES

X

NO

If YES, enter number of beds certified

178

and days of care provided

2,466

Medicare Intermediary

National Government Services

IV. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

X

NO

Tax Year:

12/31/2016

Fiscal Year:

12/31/2016

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

Facility Name & ID Number **Palm Terrace of Mattoon** # **0052274** Report Period Beginning: **1/1/2016** Ending: **12/31/2016**
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	252,743	36,691		289,434		289,434	9,922	299,356			1
2	Food Purchase		352,349		352,349		352,349	(6,197)	346,152			2
3	Housekeeping	239,355	39,211		278,566		278,566	173	278,739			3
4	Laundry	66,815	26,040		92,855		92,855		92,855			4
5	Heat and Other Utilities			213,065	213,065		213,065	578	213,643			5
6	Maintenance	89,134	18,974	17,863	125,971		125,971	10,603	136,574			6
7	Other (specify):* Home Office Ben. Allocation											7
8	TOTAL General Services	648,047	473,265	230,928	1,352,240		1,352,240	15,079	1,367,319			8
	B. Health Care and Programs											
9	Medical Director			44,600	44,600		44,600		44,600			9
10	Nursing and Medical Records	2,437,363	203,195	80,968	2,721,526		2,721,526	470	2,721,996			10
10a	Therapy		37	405,436	405,473		405,473		405,473			10a
11	Activities	137,062	1,153	623	138,838		138,838	(21,202)	117,636			11
12	Social Services	123,288			123,288		123,288		123,288			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Office Ben. Allocation											15
16	TOTAL Health Care and Programs	2,697,713	204,385	531,627	3,433,725		3,433,725	(20,732)	3,412,993			16
	C. General Administration											
17	Administrative	28,438		466,700	495,138		495,138	(388,367)	106,771			17
18	Directors Fees											18
19	Professional Services			7,505	7,505		7,505	61,437	68,942			19
20	Dues, Fees, Subscriptions & Promotions			15,636	15,636		15,636	1,056	16,692			20
21	Clerical & General Office Expenses	67,852	9,940	33,979	111,771		111,771	120,544	232,315			21
22	Employee Benefits & Payroll Taxes			411,952	411,952		411,952	66,057	478,009			22
23	Inservice Training & Education			(68)	(68)		(68)	222	154			23
24	Travel and Seminar							108	108			24
25	Other Admin. Staff Transportation			11,570	11,570		11,570	9,100	20,670			25
26	Insurance-Prop.Liab.Malpractice			6,042	6,042		6,042	78,527	84,569			26
27	Other (specify):* Home Office Ben. Allocation											27
28	TOTAL General Administration	96,290	9,940	953,316	1,059,546		1,059,546	(51,316)	1,008,230			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,442,050	687,590	1,715,871	5,845,511		5,845,511	(56,969)	5,788,542			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			7,195	7,195		7,195	108,062	115,257			30
31	Amortization of Pre-Op. & Org.							7,026	7,026			31
32	Interest							218,580	218,580			32
33	Real Estate Taxes							45,094	45,094			33
34	Rent-Facility & Grounds			537,512	537,512		537,512	(537,512)				34
35	Rent-Equipment & Vehicles			36,491	36,491		36,491	2,081	38,572			35
36	Other (specify):*											36
37	TOTAL Ownership			581,198	581,198		581,198	(156,669)	424,529			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		93,880		93,880		93,880		93,880			39
40	Barber and Beauty Shops			52	52		52		52			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			375,435	375,435		375,435		375,435			42
43	Other (specify):*		573	218,821	219,394		219,394	(219,394)				43
44	TOTAL Special Cost Centers		94,453	594,308	688,761		688,761	(219,394)	469,367			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,442,050	782,043	2,891,377	7,115,470		7,115,470	(433,032)	6,682,438			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(6,377)	2		4
5	Telephone, TV & Radio in Resident Rooms	(30,418)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	39	30		9
10	Interest and Other Investment Income	(902)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(427)	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	(47,269)	43		18
19	Entertainment				19
20	Contributions	(100)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(126,600)	43		24
25	Fund Raising, Advertising and Promotional	(2,492)	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	(33,256)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (247,802)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(185,230)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (185,230)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (433,032)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (6,390)	43	1
2	X-Rays-Part A	(3,648)	43	2
3	Offset Transportation Revenue	(21,202)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(142)	21	4
5	Pet Expense	(1,334)	43	5
6	Offset Nursing Supplies Revenue	176	10	6
7	Disallowed Special Event	(516)	43	7
8	Travel-Air	(200)	43	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
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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	(33,256)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Palm Terrace of Mattoon# 0052274

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	9,922	0	0	0	0	0	0	0	0	0	9,922	1
2	Food Purchase	(6,377)	180	0	0	0	0	0	0	0	0	0	(6,197)	2
3	Housekeeping	0	173	0	0	0	0	0	0	0	0	0	173	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	578	0	0	0	0	0	0	0	0	0	578	5
6	Maintenance	0	5,417	0	0	5,185	0	0	0	0	0	0	10,602	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(6,377)	16,270	0	0	5,185	0	0	0	0	0	0	15,078	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	176	294	0	0	0	0	0	0	0	0	0	470	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(21,202)	0	0	0	0	0	0	0	0	0	0	(21,202)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(21,026)	294	0	0	0	0	0	0	0	0	0	(20,732)	16
	C. General Administration													
17	Administrative	0	(388,367)	0	0	0	0	0	0	0	0	0	(388,367)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	25,268	0	30,259	5,910	0	0	0	0	0	0	61,437	19
20	Fees, Subscriptions & Promotions	0	0	1,056	0	0	0	0	0	0	0	0	1,056	20
21	Clerical & General Office Expenses	(142)	0	115,673	0	5,013	0	0	0	0	0	0	120,544	21
22	Employee Benefits & Payroll Taxes	0	0	64,679	1,378	0	0	0	0	0	0	0	66,057	22
23	Inservice Training & Education	0	0	222	0	0	0	0	0	0	0	0	222	23
24	Travel and Seminar	0	0	108	0	0	0	0	0	0	0	0	108	24
25	Other Admin. Staff Transportation	0	0	9,100	0	0	0	0	0	0	0	0	9,100	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,282	0	77,245	0	0	0	0	0	0	78,527	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(142)	(363,099)	192,120	31,637	88,168	0	0	0	0	0	0	(51,316)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(27,545)	(346,535)	192,120	31,637	93,353	0	0	0	0	0	0	(56,970)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Palm Terrace of Mattoon # 0052274 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	39	0	25,597	2,099	80,327	0	0	0	0	0	0	108,062	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	7,026	0	0	0	0	0	0	7,026	31
32	Interest	(902)	0	752	74,901	143,830	0	0	0	0	0	0	218,581	32
33	Real Estate Taxes	0	0	589	0	44,505	0	0	0	0	0	0	45,094	33
34	Rent-Facility & Grounds	0	0	0	0	(537,512)	0	0	0	0	0	0	(537,512)	34
35	Rent-Equipment & Vehicles	0	0	2,081	0	0	0	0	0	0	0	0	2,081	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(863)	0	29,019	77,000	(261,824)	0	0	0	0	0	0	(156,668)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(219,394)	0	0	0	0	0	0	0	0	0	0	(219,394)	43
44	TOTAL Special Cost Centers	(219,394)	0	0	0	0	0	0	0	0	0	0	(219,394)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(247,802)	(346,535)	221,139	108,637	(168,471)	0	0	0	0	0	0	(433,032)	45

VII. RELATED PARTIES

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 9,922	\$ 9,922	1
2	V	2	Food		Petersen Health Care Management, Inc.	100.00%	180	180	2
3	V	3	Housekeeping		Petersen Health Care Management, Inc.	100.00%	173	173	3
4	V	5	Utilities		Petersen Health Care Management, Inc.	100.00%	578	578	4
5	V	6	Maintenance		Petersen Health Care Management, Inc.	100.00%	5,417	5,417	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%	294	294	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	466,700	Petersen Health Care Management, Inc.	100.00%	78,333	(388,367)	11
12	V	19	Professional Services		Petersen Health Care Management, Inc.	100.00%	25,268	25,268	12
13	V								13
14	Total			\$ 466,700			\$ 120,165	\$ * (346,535)	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%	\$ 1,056	\$ 1,056	15
16	V	21	Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	115,673	115,673	16
17	V	22	Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	64,679	64,679	17
18	V	23	Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	222	222	18
19	V	24	Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	108	108	19
20	V	25	Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	9,100	9,100	20
21	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	1,282	1,282	21
22	V	27	Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		22
23	V	30	Depreciation		Petersen Health Care Management, Inc.	100.00%	25,597	25,597	23
24	V	32	Interest		Petersen Health Care Management, Inc.	100.00%	752	752	24
25	V	33	Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	589	589	25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	2,081	2,081	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			\$			\$ 221,139	\$ * 221,139	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 Management Company, LLC	100.00%	\$ 0	\$	15
16	V	2	Food		Petersen Management Company, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Management Company, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Management Company, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Management Company, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Management Company, LLC	100.00%	0		20
21	V	7	Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Management Company, LLC	100.00%	0		22
23	V	15	Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Management Company, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Management Company, LLC	100.00%	30,259	30,259	25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Management Company, LLC	100.00%	0		26
27	V	21	Clerical and General Office		Petersen Management Company, LLC	100.00%	0		27
28	V	22	Employee Benefits & Payroll		Petersen Management Company, LLC	100.00%	1,378	1,378	28
29	V	23	Inservice Training & Education		Petersen Management Company, LLC	100.00%	0		29
30	V	24	Travel and Seminar		Petersen Management Company, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Management Company, LLC	100.00%	0		31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Management Company, LLC	100.00%	0		32
33	V	30	Depreciation		Petersen Management Company, LLC	100.00%	2,099	2,099	33
34	V	31	Amortization		Petersen Management Company, LLC	100.00%	0		34
35	V	32	Interest		Petersen Management Company, LLC	100.00%	74,901	74,901	35
36	V	33	Real Estate Taxes		Petersen Management Company, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Management Company, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Management Company, LLC	100.00%	0		38
39	Total			\$			\$ 108,637	\$ * 108,637	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.

X YES NO

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

1		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	6	Maintenance	\$	Petersen 23, LLC	100.00%	\$ 5,185	\$ 5,185	15
16	V	19	Professional Services	\$	Petersen 23, LLC	100.00%	5,910	5,910	16
17	V	21	Equipment		Petersen 23, LLC	100.00%	5,013	5,013	17
18	V	26	Insurance-Property		Petersen 23, LLC	100.00%	49,425	49,425	18
19	V	26	Insurance-MIP		Petersen 23, LLC	100.00%	27,820	27,820	19
20	V	30	Depreciation		Petersen 23, LLC	100.00%	80,327	80,327	20
21	V	31	Amortization		Petersen 23, LLC	100.00%	7,026	7,026	21
22	V	32	Interest	853	Petersen 23, LLC	100.00%	144,683	143,830	22
23	V	33	Real Estate Taxes		Petersen 23, LLC	100.00%	44,505	44,505	23
24	V	34	Rent-Income and Grounds	537,512	Petersen 23, LLC	100.00%	0	(537,512)	24
25	V								25
26	V								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			\$ 538,365			\$ 369,894	\$ * (168,471)	39

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

Facility Name & ID Number

Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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 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 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

Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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

Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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

VII. RELATED PARTIES

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

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

Facility Name & ID Number Palm Terrace of Mattoon # 0052274 Report Period Beginning: 1/1/2016 Ending: 12/31/2016

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

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

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

Facility Name & ID Number Palm Terrace of Mattoon# 0052274

Report Period Beginning:

1/1/2016Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Petersen Health Care, Inc.

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line	Item	(i.e., Days, Direct Cost, Square Feet)	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference				Allocated Among	Allocated	in Column 6			
1	1	Dietary	Resident Days	75	\$ 312,540	\$ 357,910	48,305	\$ 9,922	1
2	2	Food	Resident Days	75	5,673	0	48,305	180	2
3	3	Housekeeping	Resident Days	75	5,456	2,897	48,305	173	3
4	5	Utilities	Resident Days	75	18,209	0	48,305	578	4
5	6	Maintenance	Resident Days	75	170,632	137,057	48,305	5,417	5
6	7	Mgmt. Allocation of Benefits	Resident Days	75	0	0	48,305	0	6
7	9	Medical Director	Resident Days	75	0	0	48,305	0	7
8	10	Nursing and Medical Records	Resident Days	75	9,261	1,782,521	48,305	294	8
9	10A	Therapy	Resident Days	75	0	0	48,305	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	75	0	0	48,305	0	10
11	17	Administrative	Resident Days	75	4,899,467	5,473,961	48,305	78,333	11
12	19	Professional Services	Resident Days	75	795,918	0	48,305	25,268	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	75	33,278	0	48,305	1,056	13
14	21	Clerical and General Office	Resident Days	75	3,643,535	3,756,135	48,305	115,673	14
15	22	Employee Benefits and Payroll Ta	Resident Days	75	2,037,314	0	48,305	64,679	15
16	23	Inservice Training & Education	Resident Days	75	6,986	0	48,305	222	16
17	24	Travel and Seminar	Resident Days	75	3,389	0	48,305	108	17
18	25	Other Admin. Staff Transport.	Resident Days	75	286,637	0	48,305	9,100	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	75	40,378	0	48,305	1,282	19
20	27	Mgmt. Allocation of Benefits	Resident Days	75	0	0	48,305	0	20
21	30	Depreciation	Resident Days	75	806,271	0	48,305	25,597	21
22	32	Interest	Resident Days	75	23,686	0	48,305	752	22
23	33	Real Estate Taxes	Resident Days	75	18,560	0	48,305	589	23
24	35	Rent-Equipment & Vehicles	Resident Days	75	65,550	0	48,305	2,081	24
25	TOTALS				\$ 13,182,740	\$ 11,510,481		\$ 341,304	25

Facility Name & ID Number Palm Terrace of Mattoon# 0052274

Report Period Beginning:

1/1/2016Ending: 2/31/2016

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 Management Company, LLC

Street Address

830 W. Trailcreek Drive

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309)691-8113

Fax Number

(309)691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	170,636	6	\$	\$	48,305	\$	1
2	2	Food	Resident Days	170,636	6			48,305		2
3	3	Housekeeping	Resident Days	170,636	6			48,305		3
4	4	Laundry	Resident Days	170,636	6			48,305		4
5	5	Utilities	Resident Days	170,636	6			48,305		5
6	6	Maintenance	Resident Days	170,636	6			48,305		6
7	7	Mgmt. Allocation of Benefits	Resident Days	170,636	6			48,305		7
8	10	Nursing and Medical Records	Resident Days	170,636	6			48,305		8
9	15	Mgmt. Allocation of Benefits	Resident Days	170,636	6			48,305		9
10	17	Administrative	Resident Days	170,636	6			48,305		10
11	19	Professional Services	Resident Days	170,636	6	106,890		48,305	30,259	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	170,636	6			48,305		12
13	21	Clerical and General Office	Resident Days	170,636	6			48,305		13
14	22	Employee Benefits & Payroll	Resident Days	170,636	6	4,868		48,305	1,378	14
15	23	Inservice Training & Education	Resident Days	170,636	6			48,305		15
16	24	Travel and Seminar	Resident Days	170,636	6			48,305		16
17	25	Other Admin. Staff Transport.	Resident Days	170,636	6			48,305		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	170,636	6			48,305		18
19	30	Depreciation	Resident Days	170,636	6	7,413		48,305	2,099	19
20	31	Amortization	Resident Days	170,636	6			48,305		20
21	32	Interest	Resident Days	170,636	6	264,585		48,305	74,901	21
22	33	Real Estate Taxes	Resident Days	170,636	6			48,305		22
23	34	Rent-Facility and Grounds	Resident Days	170,636	6			48,305		23
24	35	Rent-Equipment & Vehicles	Resident Days	170,636	6			48,305		24
25	TOTALS					\$ 383,756	\$		\$ 108,637	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE												
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)												
	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	First Merit		X	HUD Mortgage	Varies	5/1/13	4,673,000	\$ 4,219,653	4/30/38	Varies	\$ 144,682	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 4,673,000	\$ 4,219,653			\$ 144,682	9
	B. Non-Facility Related*											
10								Interest Income Offset			(1,755)	10
11								Home Office Allocation-PMC			74,901	11
12								Home Office Allocation-PHCM			752	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 73,898	14
15	TOTALS (line 9+line14)						\$ 4,673,000	\$ 4,219,653			\$ 218,580	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.)

B. Real Estate Taxes

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.

FACILITY NAME Palm Terrace of Mattoon COUNTY Coles

FACILITY IDPH LICENSE NUMBER 0052274

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

PLEASE NOTE: *Payment information from the Internet* or otherwise is **not considered acceptable tax bill documentation**. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

A. Square Feet:

44,000

B. General Construction Type:

Exterior

Brick & Block

Frame

Steel

Number of Stories

1

C. Does the Operating Entity?

☒

(a) Own the Facility

☐

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☐

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

175,661

2. Number of Years Over Which it is Being Amortized:

25

3. Current Period Amortization:

7,026

4. Dates Incurred:

May-December 2013

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	Facility	44,000	2002	\$ 32,860	1
2					2
3	TOTALS	44,000		\$ 32,860	3

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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	178		2002	1969	\$ 528,492	\$	39	\$ 13,551	\$ 13,551	\$ 187,456	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Alzheimer's unit renovation			2003	4,026		15	268	268	3,507	9
10	Alzheimer's unit renovation			2003	26,810		15	1,787	1,787	23,381	10
11	Roof			2004	7,814		35	223	223	2,695	11
12	Boiler			2004	4,019		35	115	115	1,380	12
13	Alzheimer's wing renovation per cap proj			2005	312,682		30	10,423	10,423	119,864	13
14	New roof			2005	36,428		30	1,214	1,214	13,658	14
15	New flooring			2005	27,858		10			27,858	15
16	Windows			2006	3,375		25	135	135	1,418	16
17	Sidewalks			2006	2,980		15	199	199	2,089	17
18	Asphalt			2006	43,960		15	2,931	2,931	30,775	18
19	Sidewalks			2006	6,300		15	420	420	4,410	19
20	86 - Smoke			2006	7,545		7			7,545	20
21	Roof			2006	68,274		25	2,731	2,731	28,675	21
22	Tile Flooring			2006	1,648		25	66	66	693	22
23	New roof			2006	3,145		30	105	105	1,102	23
24	Alzheimer's wing renovation- contractors application #6			2005	39,645		30	1,322	1,322	15,203	24
25	Alzheimer's wing renovation - arch. Fees			2005	1,157		30	39	39	448	25
26	Alzheimer's wing renovation- contractors application #7			2005	4,252		30	142	142	1,633	26
27	Alzheimer's wing - doors and hardware			2005	1,063		30	35	35	403	27
28	Alzheimer's wing renovation- fire system			2005	1,485		30	50	50	575	28
29	Sidewalks			2007	9,988		15	666	666	6,327	29
30	Road Work			2007	3,803		15	254	254	2,413	30
31	Blinds			2007	2,556		10	256	256	2,432	31
32	Rooftop A/C Unit			2007	5,123		10	512	512	4,864	32
33	Fire Alarm			2007	5,244		10	524	524	4,978	33
34	New roof			2007	40,644		30	1,354	1,354	12,863	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

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

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 Water Heater	2008	\$ 4,623	\$	5	\$	\$	\$ 4,623	37
38 Garage Door	2008	3,270		10	328	328	2,788	38
39 Water Heater	2008	4,823		5			4,823	39
40 A/C Unit-Rooftop Middle	2009	7,317		15	488	488	3,660	40
41 A/C Unit-Annex West	2009	7,245		15	484	484	3,630	41
42 Roof	2009	153,225		25	6,130	6,130	45,975	42
43 Garage	2009	20,375		20	1,019	1,019	7,667	43
44 Sidewalk Repair	2010	2,528		7	362	362	2,353	44
45 Sidewalk Repair	2011	6,108		15	408	408	2,244	45
46 Kitchen Exhaust Fan	2011	12,461		10	1,246	1,246	6,853	46
47 Roof Replacement on South West Wing roof	2011	22,370		25	895	895	4,922	47
48 Generator	2013	17,656		15	1,178	1,178	4,123	48
49 Sprinkler System Replacement	2013	184,250		25	7,370	7,370	25,795	49
50 Parking Lot Sealcoat	2013	6,105		7	872	872	3,052	50
51 Parking Lot Repair	2014	24,325		25	973	973	2,433	51
52 Vinyl Plank Floor in Main Hallways	2014	19,851		15	1,323	1,323	3,308	52
53 Nurse Call System Replacement	2015	19,567		7	2,796	2,796	4,194	53
54 Tiling for Activity Room, Office, Showers, Kitchen, Therapy Room	2015	204,104		15	13,608	13,608	20,412	54
55 Water Heater	2015	3,379		7	484	484	726	55
56 Water Heater	2016	3,785		7	270	270	270	56
57 Air Conditioner	2016	8,174		15	272	272	272	57
58 Furnace	2016	16,699		15	557	557	557	58
59								59
60								60
61								61
62								62
63 Land Improvements Booked			6,183			(6,183)		63
64 Building Booked			13,551			(13,551)		64
65 Building Improvement Booked			60,054			(60,054)		65
66								66
67 2016-Home Office Allocation-Building Improvements		21,327			512	512		67
68 2016-Home Office Allocation-Land Improvements		1,962			127	127		68
69								69
70 TOTAL (lines 4 thru 69)		\$ 1,975,845	\$ 79,788		\$ 81,024	\$ 1,236	\$ 663,325	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	\$120,582	\$6,211	\$6,202	\$ (9)	5-10 yrs.	\$100,818	71
72	Current Year Purchases	14,213	1,523	1,015	(508)	7 yrs.	1,015	72
73	Fully Depreciated Assets	153,457					153,457	73
74	Home Office Allocation			27,016	27,016			74
75	TOTALS	\$288,252	\$7,734	\$34,233	\$26,499		\$255,290	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	2002 Jetta	2003	\$17,080	\$	\$	\$		\$17,080
77	Facility	2003 Dodge Truck	2003	20,300					20,300
78	Facility	1999 Ford	2010	9,112					9,112
79									
80	TOTALS			\$46,492	\$	\$	\$		\$46,492

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	2,343,449
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	87,522
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	115,257
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	27,735
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	965,107

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		\$	\$	
87				
88	N/A			
89				
90				
91	TOTALS	\$	\$	

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94	N/A	
95		\$

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____
- If NO, see instructions. ☐ YES ☐ NO

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

**

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

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

9. Option to Buy: ☐ YES ☐ NO Terms: _____*

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

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO
16. Rental Amount for movable equipment: \$ 32,956 Description: See Attached Schedule 14A
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2012 Ford E250 Van	\$ 467.92	\$ 5,616	17
18					18
19					19
20					20
21	TOTAL		\$ 467.92	\$ 5,616	21

10. Effective dates of current rental agreement:

Beginning _____
Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2017</u>	\$ _____
13.	<u>/2018</u>	\$ _____
14.	<u>/2019</u>	\$ _____

* 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.

Palm Terrace of Mattoon
0052274
Period Beginning **1/1/2016**
Period End **12/31/2016**

Schedule 14A

XII. Rental Costs
B. Equipment
16. Description of rental amount for movable equipment

Medical Equipment	\$ 26,706
Dishwasher	704
Copier	3,465
Home Office Allocation	<u>2,081</u>
	<u><u>32,956</u></u>

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

- (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.

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	

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

		1	2	3	4	5	6	7	8	
	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	\$	8,268	\$ 124,016	\$	8,268	\$ 124,016	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		4,773	71,602		4,773	71,602	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		13,949	209,240	37	13,949	209,277	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				93,880		93,880	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapy</u>	10A(3)			39	578		39	578	12
13	Other (specify): <u></u>									13
14	TOTAL			\$	27,029	\$ 405,436	\$ 93,917	27,029	\$ 499,353	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.

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 925,241	\$ 925,241	1
2	Cash-Patient Deposits	6,536	6,536	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 17,183)	2,300,984	2,300,984	3
4	Supply Inventory (priced at Cost)	26,521	26,521	4
5	Short-Term Investments			5
6	Prepaid Insurance	50,142	66,131	6
7	Other Prepaid Expenses	387,591	387,591	7
8	Accounts Receivable (owners or related parties)		44,558	8
9	Other(specify): <u>Employee Education Loans</u>	1,543	1,543	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,698,558	\$ 3,759,105	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		32,860	13
14	Buildings, at Historical Cost		549,819	14
15	Leasehold Improvements, at Historical Cost	50,775	1,426,026	15
16	Equipment, at Historical Cost	70,412	334,744	16
17	Accumulated Depreciation (book methods)	(61,489)	(965,107)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		175,661	19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs		(25,764)	20
21	Restricted Funds		946,559	21
22	Other Long-Term Assets (spec <u>Cons. In Progress</u>	105,388	105,388	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 165,086	\$ 2,580,186	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,863,644	\$ 6,339,291	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,067,138	\$ 1,100,756	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	194,976	194,976	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	105,782	105,782	31
32	Accrued Real Estate Taxes(Sch.IX-B)		44,712	32
33	Accrued Interest Payable		11,885	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	6,192	6,192	36
37	<u>Accrued Management Fees</u>	(105,440)	(105,440)	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,268,648	\$ 1,358,863	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,219,653	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Intercompany Loans</u>	3,532,561	944,687	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,532,561	\$ 5,164,340	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,801,209	\$ 6,523,203	46
47	TOTAL EQUITY(page 18, line 24)	\$ (937,565)	\$ (183,912)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,863,644	\$ 6,339,291	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,663,497)	1
2	Restatements (describe):		2
3	Prior Period Adjustments Made After Cost Report Was Filed	(53,440)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,716,937)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	779,372	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)	\$ 779,372	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)	\$ (937,565)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Palm Terrace of Mattoon**# **0052274**Report Period Beginning: **1/1/2016**Ending: **12/31/2016**

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	\$ 7,311,790	1
2	Discounts and Allowances for all Levels	(327,124)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,984,666	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	725,581	6
7	Oxygen	1,001	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 726,582	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	6,377	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	135,717	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	7,222	20
21	Other Medical Services	12,208	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 161,524	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	902	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 902	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	21,202	28
28a	<u>Miscellaneous Revenue</u>	(34)	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 21,168	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,894,842	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,352,240	31
32	Health Care	3,433,725	32
33	General Administration	1,059,546	33
	B. Capital Expense		
34	Ownership	581,198	34
	C. Ancillary Expense		
35	Special Cost Centers	313,326	35
36	Provider Participation Fee	375,435	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,115,470	40
41	Income before Income Taxes (line 30 minus line 40)**	779,372	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 779,372	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 5,737,054	44
45	Private Pay - Net Inpatient Revenue	643,175	45
46	Medicare - Net Inpatient Revenue	428,512	46
47	Other-(specify) <u>Veterans -Net Patient Revenue</u>	155,579	47
48	Other-(specify) <u>Insurance Net Patient Revenue</u>	20,346	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,984,666	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.

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	2,442	2,459	\$ 54,639	\$ 22.22	1
2	Assistant Director of Nursing	3,476	3,702	77,381	20.90	2
3	Registered Nurses	12,239	12,631	348,499	27.59	3
4	Licensed Practical Nurses	22,813	24,660	493,414	20.01	4
5	CNAs & Orderlies	86,081	89,206	1,124,343	12.60	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,815	4,045	68,496	16.93	8
9	Activity Director	1,853	1,967	24,798	12.61	9
10	Activity Assistants	4,122	4,401	50,800	11.54	10
11	Social Service Workers	7,800	8,203	123,288	15.03	11
12	Dietician					12
13	Food Service Supervisor	1,074	1,074	14,821	13.80	13
14	Head Cook					14
15	Cook Helpers/Assistants	21,336	22,235	237,922	10.70	15
16	Dishwashers					16
17	Maintenance Workers		5,655	89,134	15.76	17
18	Housekeepers	24,725	25,362	239,355	9.44	18
19	Laundry	5,999	6,215	66,815	10.75	19
20	Administrator	2,080	2,080	78,333	37.66	20
21	Assistant Administrator	1,171	1,171	28,438	24.29	21
22	Other Administrative					22
23	Office Manager	3,116	3,116	67,852	21.78	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	806	838	20,932	24.98	31
32	Other Health Care: Alzheimer's Coord	2,569	2,689	68,009	25.29	32
33	Other(specify) See PG20A	11,610	12,396	243,114	19.61	33
34	TOTAL (lines 1 - 33)	219,127	234,105	\$ 3,520,383 *	\$ 15.04	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	44,600	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,673	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)		\$ 55,273		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	196	\$ 6,832	L10, C3	50
51	Licensed Practical Nurses	744	35,553	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	940	\$ 42,385		53

Palm Terrace of Mattoon
0052274
Period Beginning 1/1/2016
Period End 12/31/2016

Schedule 20A

XVIII. Staffing and Salary Costs

		Reporting Period		
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries, Wages
		Average Hourly Wage		
Care Plan Coordinator		3,960	4,456	136,939
Psych. Director		1,070	1,070	44,711
Transportation		6,580	6,870	61,464
TOTAL		11,610	12,396	243,114

STATE OF ILLINOIS

Facility Name & ID Number

0052274

Report Period Beginning:

1/1/2016

Ending:

12/31/2016

Page 21

Palm Terrace of Mattoon

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Julie Haskins	Administrator	0	\$ 57,500
Hannah Maxedon	Asst. Administrator	0	49,271
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 106,771

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	\$ 466,700
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	\$ 466,700

C. Professional Services

Vendor/Payee	Type	Amount
Mediacom	Computer Services	1,633
Honkamp Krueger & Co.	Accounting Services	4,186
First Merit Bank	Refund of Refinance Fees	(5,910)
E-Health Data Services	Computer Services	4,953
Allscripts	Data Services	962
U.S. Dept of Labor	Legal Fees	1,505
ProTitle USA	Legal Fees	176
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 7,505

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 60,682
Unemployment Compensation Insurance	69,802
FICA Taxes	260,221
Employee Health Insurance	11,789
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	8,310
Employee Retirement	1,147
Home Office Allocation	66,057
TOTAL (agree to Schedule V, line 22, col.8)	\$ 478,009

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		\$
N/A		
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$ 1,990
Advertising: Employee Recruitment	3,985
Health Care Worker Background Check (Indicate # of checks performed 108)	1,768
Patient Background Checks 178	2,884
Miscellaneous Licenses & Permits	2,009
Miscellaneous Dues & Subscriptions	3,000
Home Office Allocation	1,056
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 16,692

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Seminar Expense	
Home Office Allocation	108
Entertainment Expense	()
TOTAL (agree to Sch. V, line 24, col. 8)	\$ 108

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

Palm Terrace of Mattoon

0052274

Period Beginning

Period End

1/1/2016

12/31/2016

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		7,505
Home Office Allocation		
Lucie, Scalf, and Bougher	Legal	113
Miscellaneous	Legal	34
Miller Hall and Triggs	Legal	195
Healthcare Resources International	Legal	974
Hunziker Law	Legal	233
Lexis Nexis	Legal	20
First Merit Bank	Legal	250
CliftonLarson Allen	Accountants	2,995
Ginoli & Co.	Accountants	15,167
First Merit Bank	Accountants	5,660
Miscellaneous	Computer Services	128
Change Healthcare	Computer Services	19
PTC Select	Computer Services	11
Advanced Answers on Demand	Computer Services	8,896
Stratus Networks	Computer Services	905
Kemper Technology	Computer Services	596
AT&T	Computer Services	13
Ability Network	Computer Services	3,793
CIAN	Computer Services	452
Comcast	Computer Services	74
CCH	Computer Services	30
Charter Communications	Computer Services	88
Allscripts	Computer Services	1,323
ATS	Computer Services	597
Allpayer Exchange	Computer Services	30
Optimizer	Other Prof Fees	91
Ankura	Other Prof Fees	691
David Budde	Other Prof Fees	79
Bruner, Cooper, Zuck	Other Prof Fees	201
Marotta, Gund, Budd, Dzerda	Other Prof Fees	17,662
Professional Software and Services	Other Prof Fees	50
Hughes Valuation Services	Other Prof Fees	62
Alan Litwiller	Other Prof Fees	5

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

68,942

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 \$3000

(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.

\$ 40,384

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.

\$ 375,435

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 benefit on Schedule V.

\$ 0

Has any meal income been offset against related costs?

Yes

Indicate the amount. \$ 6,377

(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.

\$ 21,202

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

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-433,032	equal to	-433,032	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	218,580	equal to	218,580	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	45,094	equal to	45,094	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & o	7,026	equal to	7,026	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	115,257	equal to	115,257	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	38,572	equal to	38,572	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	405,473	equal to	405,473	0	O.K.	Pg16 Z12+Z14..	N/A,B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	93,917	equal to	93,917	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,352,240	equal to	1,352,240	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	3,433,725	equal to	3,433,725	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	1,059,546	equal to	1,059,546	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	581,198	equal to	581,198	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	313,326	equal to	313,326	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+I	N/A	38to41+43	4
Income Stat. Prov. Partic.	375,435	equal to	375,435	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,437,363	equal to	2,437,363	0	O.K.	Pg20 K11..K15+	A.	1-5;24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	137,062	equal to	137,062	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	123,288	equal to	123,288	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	252,743	equal to	252,743	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	89,134	equal to	89,134	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	239,355	equal to	239,355	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	66,815	equal to	66,815	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	106,771	equal to	106,771	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	67,852	equal to	67,852	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	3,520,383	equal to	3,442,050	78,333	FAILED	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to		#VALUE!	#VALUE!	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	44,600	< or = to	44,600	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	53,058	< or = to	80,968	-27,910	O.K.	Pg20 X14..X16+	B. & C.	7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	623	-623	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to		0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	106,771	equal to	106,771	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	466,700	equal to	466,700	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	7,505	equal to	7,505	0	FAILED	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	478,009	equal to	478,009	0	FAILED	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	16,692	equal to	16,692	0	FAILED	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	108	equal to	108	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	375,435	equal to	375,435	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	2,466	equal to	3,757	-1,291	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-185,230	equal to	-185,230	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4	B.	14	8
Total loan balance	4,219,653	equal to	4,219,653	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	44,712	equal to	44,712	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	32,860	equal to	32,860	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,975,845	equal to	1,975,845	0	FAILED	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	334,744	equal to	334,744	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	965,107	equal to	965,107	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-937,565	equal to	-937,565	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	779,372	equal to	779,372	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..J	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,863,644	equal to	3,863,644	0	O.K.	Pg17:H41	N/A	25	1	Pg17 S41	N/A	48	1

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Total
1. Dietary	252,743	36,691	0	289,434	0	289,434	9,922	299,356
2. Food Purchase	0	352,349	0	352,349	0	352,349	-6,197	346,152
3. Housekeeping	239,355	39,211	0	278,566	0	278,566	173	278,739
4. Laundry	66,815	26,040	0	92,855	0	92,855	0	92,855
5. Heat and Other Utilities	0	0	213,065	213,065	0	213,065	578	213,643
6. Maintenance	89,134	18,974	17,863	125,971	0	125,971	10,603	136,574
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	648,047	473,265	230,928	1,352,240	0	1,352,240	15,079	#####
9. Medical Director	0	0	44,600	44,600	0	44,600	0	44,600
10. Nursing & Medical Records	2,437,363	203,195	80,968	2,721,526	0	2,721,526	470	#####
10a. Therapy	0	37	405,436	405,473	0	405,473	0	405,473
11. Activities	137,062	1,153	623	138,838	0	138,838	-21,202	117,636
12. Social Services	123,288	0	0	123,288	0	123,288	0	123,288
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	2,697,713	204,385	531,627	3,433,725	0	3,433,725	-20,732	#####
17. Administrative	28,438	0	466,700	495,138	0	495,138	-388,367	106,771
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	7,505	7,505	0	7,505	61,437	68,942
20. Fees, Subscriptions & Promotion	0	0	15,636	15,636	0	15,636	1,056	16,692
21. Clerical & General Office	67,852	9,940	33,979	111,771	0	111,771	120,544	232,315
22. Employee Benefits & Payroll	0	0	411,952	411,952	0	411,952	66,057	478,009
23. Inservice Training & Education	0	0	-68	-68	0	-68	222	154
24. Travel and Seminar	0	0	0	0	0	0	108	108
25. Other Admin. Staff Trans	0	0	11,570	11,570	0	11,570	9,100	20,670
26. Insurance-Prop.Liab.Malpractice	0	0	6,042	6,042	0	6,042	78,527	84,569
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	96,290	9,940	953,316	1,059,546	0	1,059,546	-51,316	#####
29. Total General Administrative	3,442,050	687,590	1,715,871	5,845,511	0	5,845,511	-56,969	#####
30. Depreciation	0	0	7,195	7,195	0	7,195	108,062	115,257
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	7,026	7,026
32. Interest	0	0	0	0	0	0	218,580	218,580
33. Real Estate	0	0	0	0	0	0	45,094	45,094
34. Rent - Facility & Grounds	0	0	537,512	537,512	0	537,512	-537,512	0
35. Rent - Equipment & Vehicles	0	0	36,491	36,491	0	36,491	2,081	38,572
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	581,198	581,198	0	581,198	-156,669	424,529
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	93,880	0	93,880	0	93,880	0	93,880
40. Barber and Beauty Shop	0	0	52	52	0	52	0	52
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	375,435	375,435	0	375,435	0	375,435
43. Other (specify):*	0	573	218,821	219,394	0	219,394	-219,394	0
44. Total Special Cost Ce	0	94,453	594,308	688,761	0	688,761	-219,394	469,367
45. Grand Total	3,442,050	782,043	2,891,377	7,115,470	0	7,115,470	-433,032	#####

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	925,241	925,241
2. Cash - Patient Deposits	6,536	6,536
3. Accounts & Notes Recievable	2,300,984	2,300,984
4. Supply Inventory	26,521	26,521
5. Short-Term Investments	0	0
6. Prepaid Insurance	50,142	66,131
7. Other Prepaid Expenses	387,591	387,591
8. Accounts Receivable-Owner/Related Party	0	44,558
9. Other (specify):	1,543	1,543
10. Total current assets	3,698,558	3,759,105
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	32,860
14. Buildings, at Historical Cost	0	549,819
15. Leasehold Improvements, Historical Cost	50,775	1,426,026
16. Equipment, at Historical Cost	70,412	334,744
17. Accumulated Depreciation (book methods)	-61,489	-965,107
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	175,661
20. Accum Amort - Org/Pre-Op Costs	0	-25,764
21. Restricted Funds	0	946,559
22. Other Long-Term Assets (specify):	105,388	105,388
23. other (specify):	0	0
24. Total Long-Term Assets	165,086	2,580,186
25. Total Assets	3,863,644	6,339,291
CURRENT LIABILITIES		
26. Accounts Payable	1,067,138	1,100,756
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	194,976	194,976
31. Accrued Taxes Payable	105,782	105,782
32. Accrued Real Estate Taxes	0	44,712
33. Accrued Interest Payable	0	11,885
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	6,192	6,192
37. Other Current Liabilities (specify):	-105,440	-105,440
38. Total Current Liabilities	1,268,648	1,358,863
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	4,219,653
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	3,532,561	944,687
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	3,532,561	5,164,340
46.Total Liabilities	4,801,209	6,523,203
47.Total Equity	-937,565	-183,912
48.Total Liabilities and Equity	3,863,644	6,339,291

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	7,311,790
2. Discounts and Allowances for all Levels	-327,124
Subtotal - Inpatient Care	6,984,666
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	725,581
7. Oxygen	1,001
Subtotal - Ancillary Revenue	726,582
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	6,377
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	135,717
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	7,222
21. Other Medical Services	12,208
22. Laundry	0
Subtotal - Other Operating Revenue	161,524
24. Contributions	0
25. Interest and Other Investments Income	902
Subtotal - Non-Operating Revenue	902
27. Other Revenue (specify):	21,202
28. Other Revenue (specify):	-34
Subtotal - Other Revenue	21,168
30. Total Revenue	7,894,842
31. General Services	1,374,038
32. Health Care	3,397,417
33. General Administration	1,045,246
34. Ownership	581,719
35. Special Cost Centers	341,005
35. Provider Participation Fee	368,626
37. Other	0
40. Total Expenses	7,108,051
41. Income Before Income Taxes	786,791
42. Income Taxes	0
43. Net Income or Loss for the Year	786,791