

Facility Name & ID Number Palm Terrace of Mattoon

0052274 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	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	178	TOTALS	178	64,970	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	42,485	4,343	2,056	48,884	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	42,485	4,343	2,056	48,884	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.24%

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 11/1/2002

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/1/2002 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 178 and days of care provided 1,976

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: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Palm Terrace of Mattoon # 0052274 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	264,513	38,269		302,782		302,782	10,974	313,756		1
2	Food Purchase		337,863		337,863		337,863	(5,128)	332,735		2
3	Housekeeping	217,411	58,740		276,151		276,151	165	276,316		3
4	Laundry	64,759	14,983		79,742		79,742		79,742		4
5	Heat and Other Utilities			215,953	215,953		215,953	577	216,530		5
6	Maintenance	92,952	18,705	22,426	134,083		134,083	10,575	144,658		6
7	Other (specify):* <u>Home Office Ben. Allocation</u>										7
8	TOTAL General Services	639,635	468,560	238,379	1,346,574		1,346,574	17,163	1,363,737		8
	B. Health Care and Programs										
9	Medical Director			45,800	45,800		45,800		45,800		9
10	Nursing and Medical Records	2,411,556	182,494	16,151	2,610,201		2,610,201	(1,567)	2,608,634		10
10a	Therapy		123	475,426	475,549		475,549		475,549		10a
11	Activities	131,328	947	274	132,549		132,549	(48,708)	83,841		11
12	Social Services	109,920			109,920		109,920		109,920		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <u>Home Office Ben. Allocation</u>										15
16	TOTAL Health Care and Programs	2,652,804	183,564	537,651	3,374,019		3,374,019	(50,275)	3,323,744		16
	C. General Administration										
17	Administrative			442,200	442,200		442,200	(359,091)	83,109		17
18	Directors Fees										18
19	Professional Services			41,573	41,573		41,573	121,669	163,242		19
20	Dues, Fees, Subscriptions & Promotions			8,826	8,826		8,826	256	9,082		20
21	Clerical & General Office Expenses	98,757	8,992	2,607	110,356		110,356	132,423	242,779		21
22	Employee Benefits & Payroll Taxes			423,505	423,505		423,505	53,127	476,632		22
23	Inservice Training & Education			704	704		704	328	1,032		23
24	Travel and Seminar							163	163		24
25	Other Admin. Staff Transportation			13,775	13,775		13,775	7,865	21,640		25
26	Insurance-Prop.Liab.Malpractice			7,402	7,402		7,402	81,790	89,192		26
27	Other (specify):* <u>Home Office Ben. Allocation</u>										27
28	TOTAL General Administration	98,757	8,992	940,592	1,048,341		1,048,341	38,530	1,086,871		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,391,196	661,116	1,716,622	5,768,934		5,768,934	5,418	5,774,352		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

Palm Terrace of Mattoon

#0052274

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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			4,613	4,613		4,613	117,651	122,264			30
31	Amortization of Pre-Op. & Org.							7,279	7,279			31
32	Interest							211,533	211,533			32
33	Real Estate Taxes							207,609	207,609			33
34	Rent-Facility & Grounds			677,441	677,441		677,441	(677,441)				34
35	Rent-Equipment & Vehicles			18,332	18,332		18,332	3,335	21,667			35
36	Other (specify):*											36
37	TOTAL Ownership			700,386	700,386		700,386	(130,034)	570,352			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		51,770		51,770		51,770		51,770			39
40	Barber and Beauty Shops			2	2		2		2			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			381,700	381,700		381,700		381,700			42
43	Other (specify):*		12	215,259	215,271		215,271	(215,271)				43
44	TOTAL Special Cost Centers		51,782	596,961	648,743		648,743	(215,271)	433,472			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,391,196	712,898	3,013,969	7,118,063		7,118,063	(339,887)	6,778,176			45

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

Palm Terrace of Mattoon

ID# 0052274

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (3,882)	43	1
2	X-Rays-Part A	(4,332)	43	2
3	Offset Transportation Revenue	(48,708)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(292)	21	4
5	Pet Expense	(1,461)	43	5
6	Offset Nursing Supplies Revenue	(1,719)	10	6
7	Disallowed Special Event	(561)	43	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	(60,955)		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%	\$ 10,974	\$ 10,974	1
2	V	2 Food		Petersen Health Care Management, Inc.	100.00%	47	47	2
3	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	165	165	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	577	577	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	5,186	5,186	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%	152	152	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	442,200	Petersen Health Care Management, Inc.	100.00%	83,109	(359,091)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	34,368	34,368	12
13	V							13
14	Total		\$ 442,200			\$ 134,578	\$ * (307,622)	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%	\$ 256	\$	256	15
16	V	21 Clerical and General Office		Petersen Health Care Management, Inc.	100.00%	118,111		118,111	16
17	V	22 Employee Benefits and Payroll Taxes		Petersen Health Care Management, Inc.	100.00%	53,127		53,127	17
18	V	23 Inservice Training & Education		Petersen Health Care Management, Inc.	100.00%	328		328	18
19	V	24 Travel and Seminar		Petersen Health Care Management, Inc.	100.00%	163		163	19
20	V	25 Other Admin. Staff Transport.		Petersen Health Care Management, Inc.	100.00%	7,865		7,865	20
21	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care Management, Inc.	100.00%	2,084		2,084	21
22	V	27 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	28,127		28,127	22
23	V	30 Depreciation		Petersen Health Care Management, Inc.	100.00%	253		253	23
24	V	32 Interest		Petersen Health Care Management, Inc.	100.00%	914		914	24
25	V	33 Real Estate Taxes		Petersen Health Care Management, Inc.	100.00%	630		630	25
26	V	35 Rent-Equipment & Vehicles		Petersen Health Care Management, Inc.	100.00%	3,335		3,335	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		\$			\$ 215,193	\$ *	215,193	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	\$
16	V	2 Food		Petersen Management Company, LLC	100.00%	0	
17	V	3 Housekeeping		Petersen Management Company, LLC	100.00%	0	
18	V	4 Laundry		Petersen Management Company, LLC	100.00%	0	
19	V	5 Utilities		Petersen Management Company, LLC	100.00%	0	
20	V	6 Maintenance		Petersen Management Company, LLC	100.00%	0	
21	V	7 Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0	
22	V	10 Nursing and Medical Records		Petersen Management Company, LLC	100.00%	0	
23	V	15 Mgmt. Allocation of Benefits		Petersen Management Company, LLC	100.00%	0	
24	V	17 Administrative		Petersen Management Company, LLC	100.00%	0	
25	V	19 Professional Services		Petersen Management Company, LLC	100.00%	0	
26	V	20 Dues, Fees, Subs & Promotions		Petersen Management Company, LLC	100.00%	0	
27	V	21 Clerical and General Office		Petersen Management Company, LLC	100.00%	0	
28	V	22 Employee Benefits & Payroll		Petersen Management Company, LLC	100.00%	0	
29	V	23 Inservice Training & Education		Petersen Management Company, LLC	100.00%	0	
30	V	24 Travel and Seminar		Petersen Management Company, LLC	100.00%	0	
31	V	25 Other Admin. Staff Transport.		Petersen Management Company, LLC	100.00%	0	
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Management Company, LLC	100.00%	0	
33	V	30 Depreciation		Petersen Management Company, LLC	100.00%	0	
34	V	31 Amortization		Petersen Management Company, LLC	100.00%	0	
35	V	32 Interest		Petersen Management Company, LLC	100.00%	0	
36	V	33 Real Estate Taxes		Petersen Management Company, LLC	100.00%	0	
37	V	34 Rent-Facility and Grounds		Petersen Management Company, LLC	100.00%	0	
38	V	35 Rent-Equipment & Vehicles		Petersen Management Company, LLC	100.00%	0	
39	Total		\$			\$ 0	\$ *

* 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	6 Maintenance	\$	Petersen 23, LLC	100.00%	\$ 5,389	\$ 5,389
16	V	19 Professional Services		Petersen 23, LLC	100.00%	5,490	5,490
17	V	21 Equipment		Petersen 23, LLC	100.00%	14,604	14,604
18	V	26 Insurance-Property		Petersen 23, LLC	100.00%	52,207	52,207
19	V	26 Insurance-Mortgage Insurance		Petersen 23, LLC	100.00%	27,499	27,499
20	V	30 Depreciation		Petersen 23, LLC	100.00%	87,583	87,583
21	V	31 Amortization		Petersen 23, LLC	100.00%	7,026	7,026
22	V	32 Interest	920	Petersen 23, LLC	100.00%	140,136	139,216
23	V	33 Real Estate Taxes		Petersen 23, LLC	100.00%	206,979	206,979
24	V	34 Rent-Income and Grounds	677,441	Petersen 23, LLC	100.00%		(677,441)
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 678,361			\$ 546,913	\$ * (131,448)

* 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:

1/1/2017

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			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 System	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care	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 Busine	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

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

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

Palm Terrace of Mattoon

#

0052274

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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 Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2017

Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,451,714	75	\$ 325,901	\$ 376,129	48,884	\$ 10,974	1
2	2	Food	Resident Days	1,451,714	75	1,404	0	48,884	47	2
3	3	Housekeeping	Resident Days	1,451,714	75	4,904	2,743	48,884	165	3
4	5	Utilities	Resident Days	1,451,714	75	17,131	0	48,884	577	4
5	6	Maintenance	Resident Days	1,451,714	75	153,997	146,594	48,884	5,186	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	0	0	48,884	0	6
7	9	Medical Director	Resident Days	1,451,714	75	0	0	48,884	0	7
8	10	Nursing and Medical Records	Resident Days	1,451,714	75	4,528	1,833,909	48,884	152	8
9	10A	Therapy	Resident Days	1,451,714	75	0	0	48,884	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	0	0	48,884	0	10
11	17	Administrative	Resident Days	1,451,714	75	4,871,788	5,558,349	48,884	83,109	11
12	19	Professional Services	Resident Days	1,451,714	75	1,020,623	0	48,884	34,368	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,451,714	75	7,613	0	48,884	256	13
14	21	Clerical and General Office	Resident Days	1,451,714	75	3,507,569	3,782,761	48,884	118,111	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,451,714	75	1,577,706	0	48,884	53,127	15
16	23	Inservice Training & Education	Resident Days	1,451,714	75	9,731	0	48,884	328	16
17	24	Travel and Seminar	Resident Days	1,451,714	75	4,833	0	48,884	163	17
18	25	Other Admin. Staff Transport.	Resident Days	1,451,714	75	233,560	0	48,884	7,865	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,451,714	75	61,886	0	48,884	2,084	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,451,714	75	835,302	0	48,884	28,127	20
21	30	Depreciation	Resident Days	1,451,714	75	7,526	0	48,884	253	21
22	32	Interest	Resident Days	1,451,714	75	27,155	0	48,884	914	22
23	33	Real Estate Taxes	Resident Days	1,451,714	75	18,716	0	48,884	630	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,451,714	75	99,030	0	48,884	3,335	24
25	TOTALS					\$ 12,790,903	\$ 11,700,485		\$ 349,771	25

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2017

Ending: 2/31/2017

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	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	161,351	2	\$	48,884	\$	1
2	2	Food	Resident Days	161,351	2		48,884		2
3	3	Housekeeping	Resident Days	161,351	2		48,884		3
4	4	Laundry	Resident Days	161,351	2		48,884		4
5	5	Utilities	Resident Days	161,351	2		48,884		5
6	6	Maintenance	Resident Days	161,351	2		48,884		6
7	7	Mgmt. Allocation of Benefits	Resident Days	161,351	2		48,884		7
8	10	Nursing and Medical Records	Resident Days	161,351	2		48,884		8
9	15	Mgmt. Allocation of Benefits	Resident Days	161,351	2		48,884		9
10	17	Administrative	Resident Days	161,351	2		48,884		10
11	19	Professional Services	Resident Days	161,351	2		48,884		11
12	20	Dues, Fees, Subs & Promotions	Resident Days	161,351	2		48,884		12
13	21	Clerical and General Office	Resident Days	161,351	2		48,884		13
14	22	Employee Benefits & Payroll	Resident Days	161,351	2		48,884		14
15	23	Inservice Training & Education	Resident Days	161,351	2		48,884		15
16	24	Travel and Seminar	Resident Days	161,351	2		48,884		16
17	25	Other Admin. Staff Transport.	Resident Days	161,351	2		48,884		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	161,351	2		48,884		18
19	30	Depreciation	Resident Days	161,351	2		48,884		19
20	31	Amortization	Resident Days	161,351	2		48,884		20
21	32	Interest	Resident Days	161,351	2		48,884		21
22	33	Real Estate Taxes	Resident Days	161,351	2		48,884		22
23	34	Rent-Facility and Grounds	Resident Days	161,351	2		48,884		23
24	35	Rent-Equipment & Vehicles	Resident Days	161,351	2		48,884		24
25	TOTALS					\$		\$	25

Facility Name & ID Number

Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	Huntington Bank		X	HUD Mortgage	Varies	5/1/13	4,673,000	\$ 4,083,040	4/30/38	Varies	\$ 140,136	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 4,673,000	\$ 4,083,040			\$ 140,136	9						
B. Non-Facility Related*																		
10									Interest Income Offset		(1,289)	10						
11									Home Office Allocation-PMC		71,772	11						
12									Home Office Allocation-PHCM		914	12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ 71,397	14						
15	TOTALS (line 9+line14)						\$ 4,673,000	\$ 4,083,040			\$ 211,533	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 27,499 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 2016 report.		\$	44,712	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.)		\$	123,987	2
3. Under or (over) accrual (line 2 minus line 1).		\$	79,275	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	127,704	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	Home Office Allocation	\$	630	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	207,609	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	41,212	8
	2013	41,828	9
	2014	42,345	10
	2015	43,413	11
	2016	123,987	12

Accrual based on prior year tax bill.

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2016	\$	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:

- Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.**
- 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 & ID Number Palm Terrace of Mattoon

0052274 Report Period Beginning:

1/1/2017 Ending:

12/31/2017

X. BUILDING AND GENERAL INFORMATION:

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: 7,279 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>44,000</u>	<u>2002</u>	<u>\$ 32,860</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	44,000		\$ 32,860	3

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	\$ 34,053	\$ 187,456	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Alzheimer's unit renovation		2003	4,026		15	268	268	3,775	9
10	Alzheimer's unit renovation		2003	26,810		15	1,787	1,787	25,168	10
11	Roof		2004	7,814		35	223	223	2,918	11
12	Boiler		2004	4,019		35	115	115	1,495	12
13	Alzheimer's wing renovation per cap proj		2005	312,682		30	10,423	10,423	130,287	13
14	New roof		2005	36,428		30	1,214	1,214	14,872	14
15	New flooring		2005	27,858		10			27,858	15
16	Windows		2006	3,375		25	135	135	1,553	16
17	Sidewalks		2006	2,980		15	199	199	2,288	17
18	Asphalt		2006	43,960		15	2,931	2,931	33,706	18
19	Sidewalks		2006	6,300		15	420	420	4,830	19
20	86 - Smoke		2006	7,545		7			7,545	20
21	Roof		2006	68,274		25	2,731	2,731	31,406	21
22	Tile Flooring		2006	1,648		25	66	66	759	22
23	New roof		2006	3,145		30	105	105	1,207	23
24	Alzheimer's wing renovation- contractors application #6		2005	39,645		30	1,322	1,322	16,525	24
25	Alzheimer's wing renovation - arch. Fees		2005	1,157		30	39	39	487	25
26	Alzheimer's wing renovation- contractors application #7		2005	4,252		30	142	142	1,775	26
27	Alzheimer's wing - doors and hardware		2005	1,063		30	35	35	438	27
28	Alzheimer's wing renovation- fire system		2005	1,485		30	50	50	625	28
29	Sidewalks		2007	9,988		15	666	666	6,993	29
30	Road Work		2007	3,803		15	254	254	2,667	30
31	Blinds		2007	2,556		10	124	124	2,556	31
32	Rooftop A/C Unit		2007	5,123		10	259	259	5,123	32
33	Fire Alarm		2007	5,244		10	266	266	5,244	33
34	New roof		2007	40,644		30	1,354	1,354	14,217	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:

1/1/2017

Ending:

12/31/2017**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	
	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	3,116	38
39	Water Heater	2008	4,823		5			4,823	39
40	A/C Unit-Rooftop Middle	2009	7,317		15	488	488	4,148	40
41	A/C Unit-Annex West	2009	7,245		15	484	484	4,114	41
42	Roof	2009	153,225		25	6,130	6,130	52,105	42
43	Garage	2009	20,375		20	1,019	1,019	8,686	43
44	Sidewalk Repair	2010	2,528		7	175	175	2,528	44
45	Sidewalk Repair	2011	6,108		15	408	408	2,652	45
46	Kitchen Exhaust Fan	2011	12,461		10	1,246	1,246	8,099	46
47	Roof Replacement on South West Wing roof	2011	22,370		25	895	895	5,817	47
48	Generator	2013	17,656		15	1,178	1,178	5,301	48
49	Sprinkler System Replacement	2013	184,250		25	7,370	7,370	33,165	49
50	Parking Lot Sealcoat	2013	6,105		7	872	872	3,924	50
51	Parking Lot Repair	2014	24,325		25	973	973	3,406	51
52	Vinyl Plank Floor in Main Hallways	2014	19,851		15	1,323	1,323	4,631	52
53	Nurse Call System Replacement	2015	19,567		7	2,796	2,796	6,990	53
54	Tiling for Activity Room, Office, Showers, Kitchen, Therapy Room	2015	204,104		15	13,608	13,608	34,020	54
55	Water Heater	2015	3,379		7	484	484	1,210	55
56	Water Heater	2016	3,785		7	540	540	810	56
57	Air Conditioner	2016	8,174		15	544	544	816	57
58	Furnace	2016	16,699		15	1,114	1,114	1,671	58
59	Furnance and Air Conditoner-Rooftop	2017	7,850		15	523	523	523	59
60									60
61									61
62									62
63	Land Improvements Booked			6,093			(6,093)		63
64	Building Booked			13,551			(13,551)		64
65	Building Improvement Booked			61,824			(61,824)		65
66									66
67	2017-Home Office Allocation-Building Improvements		22,360			537	537		67
68	2017-Home Office Allocation-Land Improvements		2,057			134	134		68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,984,823	\$ 81,468		\$ 81,848	\$ 20,882	\$ 730,951	70

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

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	\$ 65,834	\$ 6,041	\$ 6,896	\$ 855	5-10 yrs.	\$ 39,768	71
72	Current Year Purchases	23,931	4,270	1,709	(2,561)	7 yrs.	1,709	72
73	Fully Depreciated Assets	222,418					222,418	73
74	Home Office Allocation			31,311	31,311			74
75	TOTALS	\$ 312,183	\$ 10,311	\$ 39,916	\$ 29,605		\$ 263,895	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	76
77	Facility	2003 Dodge Truck	2003	20,300					20,300	77
78	Facility	1999 Ford	2010	9,112					9,112	78
79	Facility	2012 Ford 150 Van	2017	5,000	417	500	83		500	79
80	TOTALS			\$ 51,492	\$ 417	\$ 500	\$ 83		\$ 46,992	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)	\$ 2,381,358	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 92,196	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 122,264	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 30,068	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,041,838	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89	N/A				89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Nursing Area Remodel	\$ 105,388	92
93			93
94			94
95		\$ 105,388	95

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

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

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 21,667 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.

Palm Terrace of Mattoon

0052274

Period Beginning 1/1/2017

Period End 12/31/2017

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 13,588
Dishwasher	701
Copier	4,043
Home Office Allocation	<u>3,335</u>
	<u><u>21,667</u></u>

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <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	\$	10,757	\$ 161,348	\$	10,757	\$ 161,348	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		3,802	57,024		3,802	57,024	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		17,083	256,245	123	17,083	256,368	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				51,770		51,770	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)			54	809		54	809	12
13	Other (specify):									13
14	TOTAL			\$	31,696	\$ 475,426	\$ 51,893	31,696	\$ 527,319	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 **Palm Terrace of Mattoon**# **0052274**Report Period Beginning: **1/1/2017**Ending: **12/31/2017****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2017**

(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	\$ 389,368	\$ 389,368	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 401,216)	2,912,682	2,912,682	3
4	Supply Inventory (priced at Cost)	26,521	26,521	4
5	Short-Term Investments			5
6	Prepaid Insurance	37,639	53,096	6
7	Other Prepaid Expenses	601,598	601,598	7
8	Accounts Receivable (owners or related parties)	6,515	57,727	8
9	Other(specify): Employee Education Loans	900	900	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,975,223	\$ 4,041,892	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		550,852	14
15	Leasehold Improvements, at Historical Cost	72,070	1,433,971	15
16	Equipment, at Historical Cost	66,147	363,675	16
17	Accumulated Depreciation (book methods)	(66,103)	(1,041,838)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		175,661	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(32,790)	20
21	Restricted Funds		1,021,159	21
22	Other Long-Term Assets (spe Cons. In Progress)	105,388	105,388	22
23	Other(specify): Intercompany Loans		47,616	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 177,502	\$ 2,656,554	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,152,725	\$ 6,698,446	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,438,792	\$ 1,452,291	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	191,531	191,531	30
31	Accrued Taxes Payable (excluding real estate taxes)	318,774	318,774	31
32	Accrued Real Estate Taxes(Sch.IX-B)		127,704	32
33	Accrued Interest Payable		11,501	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	1,721	1,721	36
37	Accrued Management Fees	22,321	22,321	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,973,139	\$ 2,125,843	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,083,040	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Intercompany Loans	2,810,901	260,961	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,810,901	\$ 4,344,001	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,784,040	\$ 6,469,844	46
47	TOTAL EQUITY(page 18, line 24)	\$ (631,315)	\$ 228,602	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,152,725	\$ 6,698,446	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (937,565)	1
2	Restatements (describe):		2
3	Adjustments Made After Cost Report Was Filed	20,926	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (916,639)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	285,324	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)	\$ 285,324	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)	\$ (631,315)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Palm Terrace of Mattoon# 0052274Report Period Beginning: 1/1/2017Ending: 12/31/2017**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,776,351	1
2	Discounts and Allowances for all Levels	(331,161)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,445,190	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	800,372	6
7	Oxygen	793	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 801,165	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	5,175	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	85,720	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	8,008	20
21	Other Medical Services	7,595	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 106,498	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	369	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 369	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	48,708	28
28a	<u>Miscellaneous Revenue</u>	1,457	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 50,165	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,403,387	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,346,574	31
32	Health Care	3,374,019	32
33	General Administration	1,048,341	33
B. Capital Expense			
34	Ownership	700,386	34
C. Ancillary Expense			
35	Special Cost Centers	267,043	35
36	Provider Participation Fee	381,700	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,118,063	40
41	Income before Income Taxes (line 30 minus line 40)**	285,324	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 285,324	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 5,377,978	44
45	Private Pay - Net Inpatient Revenue	745,005	45
46	Medicare - Net Inpatient Revenue	320,271	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	1,936	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,445,190	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 Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

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	\$ 82,500	\$ 39.66	1
2	Assistant Director of Nursing	2,941	2,981	80,256	26.92	2
3	Registered Nurses	14,406	14,877	382,678	25.72	3
4	Licensed Practical Nurses	22,895	24,134	496,395	20.57	4
5	CNAs & Orderlies	83,005	87,283	1,052,440	12.06	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,827	1,947	24,833	12.75	9
10	Activity Assistants	5,954	6,333	63,156	9.97	10
11	Social Service Workers	7,895	8,098	109,920	13.57	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	39,816	19.14	13
14	Head Cook					14
15	Cook Helpers/Assistants	21,583	22,660	224,697	9.92	15
16	Dishwashers					16
17	Maintenance Workers	5,596	5,999	92,952	15.49	17
18	Housekeepers	22,328	23,117	217,411	9.40	18
19	Laundry	6,154	6,342	64,759	10.21	19
20	Administrator	2,080	2,080	83,109	39.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	8,782	9,144	98,757	10.80	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	1,294	1,350	20,040	14.84	31
32	Other Health C: Alzheimer's Coord	2,395	2,531	72,145	28.50	32
33	Other(specify) <u>See PG20A</u>	11,442	12,334	268,441	21.76	33
34	TOTAL (lines 1 - 33)	224,737	235,370	\$ 3,474,305 *	\$ 14.76	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 45,800	L9,C3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 12,999	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)	\$ 58,799		49

C. CONTRACT NURSES

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

Palm Terrace of Mattoon

0052274

Period Beginning 1/1/2017

Period End 12/31/2017

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	3,483	4,003	127,656	31.89
Psych. Assistant	1,235	1,343	23,662	17.62
Psych. Director	1,019	1,019	20,843	20.45
Transportation	1,923	2,027	43,339	21.38
Restorative Nurses	3,782	3,942	52,941	13.43
TOTAL	11,442	12,334	268,441	

Facility Name & ID Number **Palm Terrace of Mattoon**

0052274

Report Period Beginning: **1/1/2017**

Ending: **12/31/2017**

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	
Julie Haskins	Administrator	0	\$ 59,917	Workers' Compensation Insurance	\$ 113,223	IDPH License Fee	\$ 3,980	
Hannah Maxedon	Administrator	0	23,192	Unemployment Compensation Insurance	46,335	Advertising: Employee Recruitment		
				FICA Taxes	256,924	Health Care Worker Background Check (Indicate # of checks performed <u>537</u>)	3,061	
				Employee Health Insurance	445	Miscellaneous Licenses & Permits	833	
				Employee Meals		Miscellaneous Dues & Subscriptions	952	
				Illinois Municipal Retirement Fund (IMRF)*		Home Office Allocation	256	
				Employee Relations	4,854			
				Employee Retirement	1,724			
				Home Office Allocation	53,127			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 83,109	TOTAL (agree to Schedule V, line 22, col.8)		\$ 9,082		
B. Administrative - Other							Less: Public Relations Expense ()	
Description			Amount				Non-allowable advertising ()	
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 442,200				Yellow page advertising ()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 442,200				TOTAL (agree to Sch. V, line 20, col. 8)	
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
Mediacom	Computer Services		\$ 1,855				Out-of-State Travel	\$
D.J. Howard & Associates	Appraisal Fees		750					
Ability Network	Computer Services		5,570					
Allscripts	Data Services		888	N/A			In-State Travel	
Erickson, Davis Murphy Johnson	Legal Fees		18					
Coles Co Circuit Clerk	Legal Fees		182				Seminar Expense	
Telehealth Services	Data Services		32,310				Home Office Allocation	163
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 41,573	TOTAL		\$	Entertainment Expense () (agree to Sch. V, line 24, col. 8)	\$ 163

* Attach copy of IMRF notifications

**See instructions.

Palm Terrace of Mattoon

0052274

Period Beginning

1/1/2017

Period End

12/31/2017

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		41,573
Home Office Allocation		
MusilloUnkenholt, LLC	Legal	392
Arnstein & Lehr	Legal	2639
SB2	Legal	1659
Miscellaneous	Legal	31
Miller Hall and Triggs	Legal	420
Smith Amundsen	Legal	163
Healthcare Resources International	Legal	291
Hunziker Law	Legal	2
Lexis Nexis	Legal	17
Baker Tilly Virchow Krause	Legal	1473
Huntington Bank	Legal	5490
CliftonLarsonAllen	Accounting	4716
Ginoli & Co.	Accounting	2542
Baker Tilly Virchow Krause	Accounting	294
Miscellaneous	Computer Services	220
Change Healthcare	Computer Services	18
360 Networks	Computer Services	90
Matrix Care	Computer Services	8225
Stratus Networks	Computer Services	982
Kemper Technology	Computer Services	557
AT&T	Computer Services	14
Ability Network	Computer Services	606
CIAN	Computer Services	684
Comcast	Computer Services	38
CCH	Computer Services	33
Charter Communications	Computer Services	69
Allscripts	Computer Services	609
ATS	Computer Services	626
Citrix Systems	Computer Services	58
Optimizer	Other Prof Fees	110
Ankura	Other Prof Fees	1770
David Budde	Other Prof Fees	83
Sargent Consulting	Other Prof Fees	35219
Alix Partners	Other Prof Fees	51095
Demonica Kemper	Other Prof Fees	73
Brad Barkley	Other Prof Fees	290
MPAC Healthcare	Other Prof Fees	43
Higgs Appraisal	Other Prof Fees	20
Alan Litwiller	Other Prof Fees	7
Total (agree to Schedule V, line 19, column 8)		<u>163,241</u>

Facility Name & ID Number Palm Terrace of Mattoon# 0052274

Report Period Beginning:

1/1/2017

Ending:

12/31/2017**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-\$952
- (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. \$ 42,165 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. \$ 381,700
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. \$ 5,175
- (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. \$ 48,708
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