

		FOR BHF USE					

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2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

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

<p>I. IDPH License ID Number: <u>0052274</u></p> <p>Facility Name: <u>Palm Terrace of Mattoon</u></p> <p>Address: <u>1000 Palm Avenue</u> <u>Mattoon</u> <u>61938</u> Number City Zip Code</p> <p>County: <u>Coles</u></p> <p>Telephone Number: <u>(217) 234-7403</u> Fax # <u>(217) 258-6642</u></p> <p>HFS ID Number: <u>6002109</u></p> <p>Date of Initial License for Current Owners: <u>11/1/2002</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code <u> </u></td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other <u> </u></td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other <u> </u></td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Mike Kocher</u> Telephone Number: <u>(309)689-5850</u> Email Address: <u>Mkocher@petersenhealthcare.net</u></p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code <u> </u>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other <u> </u>		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other <u> </u>		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2018</u> to <u>12/31/2018</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td rowspan="2">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Type or Print Name) <u>Mark B. Petersen</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>Chief Executive Officer</u></td> <td></td> </tr> <tr> <td rowspan="4">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td>(Telephone) <u>()</u> Fax # ()</td> <td></td> </tr> </table> <p align="right"> 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 </p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) <u>Mark B. Petersen</u>			(Title) <u>Chief Executive Officer</u>		Paid Preparer	(Signed) _____	(Date) _____	(Print Name and Title) _____		(Firm Name & Address) _____		(Telephone) <u>()</u> Fax # ()	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																								
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Facility Name & ID Number Palm Terrace of Mattoon

0052274 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	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	42,586	4,988	2,041	49,615	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	42,586	4,988	2,041	49,615	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.37%

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 2,019

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Palm Terrace of Mattoon # 0052274 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	271,917	37,914		309,831		309,831	12,050	321,881		1
2	Food Purchase		352,311		352,311		352,311	(5,290)	347,021		2
3	Housekeeping	255,755	77,797		333,552		333,552	191	333,743		3
4	Laundry	69,439	19,919		89,358		89,358		89,358		4
5	Heat and Other Utilities			236,313	236,313		236,313	616	236,929		5
6	Maintenance	94,004	25,423	27,080	146,507		146,507	10,666	157,173		6
7	Other (specify):* Home Office Ben. Allocation										7
8	TOTAL General Services	691,115	513,364	263,393	1,467,872		1,467,872	18,233	1,486,105		8
	B. Health Care and Programs										
9	Medical Director			43,000	43,000		43,000		43,000		9
10	Nursing and Medical Records	2,490,860	191,174	113,655	2,795,689		2,795,689	(1,149)	2,794,540		10
10a	Therapy			479,320	479,320		479,320		479,320		10a
11	Activities	139,018	459	183	139,660		139,660	(22,064)	117,596		11
12	Social Services	64,135			64,135		64,135		64,135		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Office Ben. Allocation										15
16	TOTAL Health Care and Programs	2,694,013	191,633	636,158	3,521,804		3,521,804	(23,213)	3,498,591		16
	C. General Administration										
17	Administrative			424,200	424,200		424,200	(354,200)	70,000		17
18	Directors Fees										18
19	Professional Services			45,547	45,547		45,547	92,890	138,437		19
20	Dues, Fees, Subscriptions & Promotions			2,876	2,876		2,876	8,939	11,815		20
21	Clerical & General Office Expenses	94,130	8,480	21,914	124,524		124,524	124,426	248,950		21
22	Employee Benefits & Payroll Taxes			351,519	351,519		351,519	51,930	403,449		22
23	Inservice Training & Education							302	302		23
24	Travel and Seminar							6	6		24
25	Other Admin. Staff Transportation			9,615	9,615		9,615	9,173	18,788		25
26	Insurance-Prop.Liab.Malpractice			7,745	7,745		7,745	69,556	77,301		26
27	Other (specify):* Home Office Ben. Allocation										27
28	TOTAL General Administration	94,130	8,480	863,416	966,026		966,026	3,022	969,048		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,479,258	713,477	1,762,967	5,955,702		5,955,702	(1,958)	5,953,744		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:

1/1/2018

Ending:

12/31/2018

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			9,579	9,579		9,579	117,843	127,422			30
31	Amortization of Pre-Op. & Org.							7,291	7,291			31
32	Interest							192,872	192,872			32
33	Real Estate Taxes							132,176	132,176			33
34	Rent-Facility & Grounds			612,250	612,250		612,250	(612,250)				34
35	Rent-Equipment & Vehicles			24,119	24,119		24,119	2,649	26,768			35
36	Other (specify):*											36
37	TOTAL Ownership			645,948	645,948		645,948	(159,419)	486,529			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		49,772		49,772		49,772		49,772			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			386,081	386,081		386,081		386,081			42
43	Other (specify):* Miscellaneous		1,025	148,945	149,970		149,970	(149,970)				43
44	TOTAL Special Cost Centers		50,797	535,026	585,823		585,823	(149,970)	435,853			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,479,258	764,274	2,943,941	7,187,473		7,187,473	(311,347)	6,876,126			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: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (3,746)	43	1
2	X-Rays-Part A	(1,719)	43	2
3	Offset Transportation Revenue	(22,064)	11	3
4	Offset Miscellaneous Office Supplies Revenue	(266)	21	4
5	Pet Expense	(862)	43	5
6	Offset Nursing Supplies Revenue	(9,488)	10	6
7	Disallowed Special Event	(709)	43	7
8	Offset Miscellaneous Escrow Refund	(7,825)	26	8
9	Resident Flowers	(40)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(46,719)		49

Facility Name & ID Number

Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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%	\$ 12,050	\$ 12,050	1
2	V	2 Food		Petersen Health Care Management, Inc.	100.00%	113	113	2
3	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	191	191	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	616	616	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	4,725	4,725	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%	8,339	8,339	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	340,200	Petersen Health Care Management, Inc.	100.00%	70,000	(270,200)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	36,473	36,473	12
13	V							13
14	Total		\$ 340,200			\$ 132,507	\$ * (207,693)	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 <u>Dues, Fees, Subs & Promotions</u>	\$	<u>Petersen Health Care Management, Inc.</u>	100.00%	\$ 8,939	\$ 8,939
16	V	21 <u>Clerical and General Office</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	123,644	123,644
17	V	22 <u>Employee Benefits and Payroll Taxes</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	51,930	51,930
18	V	23 <u>Inservice Training & Education</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	302	302
19	V	24 <u>Travel and Seminar</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	6	6
20	V	25 <u>Other Admin. Staff Transport.</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	9,173	9,173
21	V	26 <u>Insurance-Prop./Liab./Malprac.</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	2,300	2,300
22	V	30 <u>Depreciation</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	29,243	29,243
23	V	31 <u>Amortization</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	265	265
24	V	32 <u>Interest</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	7,690	7,690
25	V	33 <u>Real Estate Taxes</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	910	910
26	V	35 <u>Rent-Equipment & Vehicles</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	2,649	2,649
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		\$			\$ 237,051	\$ * 237,051

* 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	84,000	Petersen Management Company, LLC	100.00%	0	(84,000)	24
25	V	19 Professional Services		Petersen Management Company, LLC	100.00%	51,002	51,002	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%	0		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%	4,556	4,556	33
34	V	31 Amortization		Petersen Management Company, LLC	100.00%	0		34
35	V	32 Interest		Petersen Management Company, LLC	100.00%	54,740	54,740	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		\$ 84,000			\$ 110,298	\$ * 26,298	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	6 Maintenance	\$	Petersen 23, LLC	100.00%	\$ 5,941	\$ 5,941
16	V	19 Professional Services		Petersen 23, LLC	100.00%	5,415	5,415
17	V	21 Equipment		Petersen 23, LLC	100.00%	1,048	1,048
18	V	26 Insurance-Liability		Petersen 23, LLC	100.00%	40,269	40,269
19	V	26 Insurance-Property		Petersen 23, LLC	100.00%	8,771	8,771
20	V	26 Insurance-Mortgage Insurance		Petersen 23, LLC	100.00%	26,041	26,041
21	V	30 Depreciation		Petersen 23, LLC	100.00%	88,362	88,362
22	V	31 Amortization		Petersen 23, LLC	100.00%	7,026	7,026
23	V	32 Interest	1,000	Petersen 23, LLC	100.00%	135,433	134,433
24	V	33 Real Estate Taxes		Petersen 23, LLC	100.00%	131,266	131,266
25	V	34 Rent-Income and Grounds	612,250	Petersen 23, LLC	100.00%		(612,250)
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		\$ 613,250			\$ 449,572	\$ * (163,678)

* 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:

1/1/2018

Ending:

12/31/2018

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syster	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Management	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Busin	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care I	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care I	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:

1/1/2018

Ending:

12/31/2018

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4	N/A										4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Resident Days	1,411,762	75	\$ 342,871	\$ 393,211	49,615	\$ 12,050	1
2	2	Food	Resident Days	1,411,762	75	3,216	0	49,615	113	2
3	3	Housekeeping	Resident Days	1,411,762	75	5,441	2,652	49,615	191	3
4	5	Utilities	Resident Days	1,411,762	75	17,524	0	49,615	616	4
5	6	Maintenance	Resident Days	1,411,762	75	134,460	148,272	49,615	4,725	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	49,615	0	6
7	9	Medical Director	Resident Days	1,411,762	75	0	0	49,615	0	7
8	10	Nursing and Medical Records	Resident Days	1,411,762	75	237,275	1,454,984	49,615	8,339	8
9	10A	Therapy	Resident Days	1,411,762	75	0	0	49,615	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	49,615	0	10
11	17	Administrative	Resident Days	1,411,762	75	4,940,583	5,658,897	49,615	70,000	11
12	19	Professional Services	Resident Days	1,411,762	75	1,037,806	0	49,615	36,473	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,411,762	75	254,355	0	49,615	8,939	13
14	21	Clerical and General Office	Resident Days	1,411,762	75	3,518,216	3,764,024	49,615	123,644	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,411,762	75	1,477,639	0	49,615	51,930	15
16	23	Inservice Training & Education	Resident Days	1,411,762	75	8,601	0	49,615	302	16
17	24	Travel and Seminar	Resident Days	1,411,762	75	174	0	49,615	6	17
18	25	Other Admin. Staff Transport.	Resident Days	1,411,762	75	261,018	0	49,615	9,173	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,411,762	75	65,437	0	49,615	2,300	19
20	30	Depreciation	Resident Days	1,411,762	75	832,087	0	49,615	29,243	20
21	31	Amortization	Resident Days	1,411,762	75	7,528	0	49,615	265	21
22	32	Interest	Resident Days	1,411,762	75	218,814	0	49,615	7,690	22
23	33	Real Estate Taxes	Resident Days	1,411,762	75	25,901	0	49,615	910	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,411,762	75	75,380	0	49,615	2,649	24
25	TOTALS					\$ 13,464,326	\$ 11,422,040		\$ 369,558	25

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Petersen 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	157,836	6	\$	\$	49,615	\$	1
2	2	Food	Resident Days	157,836	6			49,615		2
3	3	Housekeeping	Resident Days	157,836	6			49,615		3
4	4	Laundry	Resident Days	157,836	6			49,615		4
5	5	Utilities	Resident Days	157,836	6			49,615		5
6	6	Maintenance	Resident Days	157,836	6			49,615		6
7	7	Mgmt. Allocation of Benefits	Resident Days	157,836	6			49,615		7
8	10	Nursing and Medical Records	Resident Days	157,836	6			49,615		8
9	15	Mgmt. Allocation of Benefits	Resident Days	157,836	6			49,615		9
10	17	Administrative	Resident Days	157,836	6			49,615		10
11	19	Professional Services	Resident Days	157,836	6	162,247		49,615	51,002	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	157,836	6			49,615		12
13	21	Clerical and General Office	Resident Days	157,836	6			49,615		13
14	22	Employee Benefits & Payroll	Resident Days	157,836	6			49,615		14
15	23	Inservice Training & Education	Resident Days	157,836	6			49,615		15
16	24	Travel and Seminar	Resident Days	157,836	6			49,615		16
17	25	Other Admin. Staff Transport.	Resident Days	157,836	6			49,615		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	157,836	6			49,615		18
19	30	Depreciation	Resident Days	157,836	6	14,493		49,615	4,556	19
20	31	Amortization	Resident Days	157,836	6			49,615		20
21	32	Interest	Resident Days	157,836	6	174,141		49,615	54,740	21
22	33	Real Estate Taxes	Resident Days	157,836	6			49,615		22
23	34	Rent-Facility and Grounds	Resident Days	157,836	6			49,615		23
24	35	Rent-Equipment & Vehicles	Resident Days	157,836	6			49,615		24
25	TOTALS					\$ 350,881	\$		\$ 110,298	25

Facility Name & ID Number

Palm Terrace of Mattoon

0052274

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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	\$ 3,941,737	4/30/38	Varies	\$ 135,433	1				
2												2				
3												3				
4												4				
5												5				
Working Capital																
6												6				
7												7				
8												8				
9	TOTAL Facility Related						\$ 4,673,000	\$ 3,941,737			\$ 135,433	9				
B. Non-Facility Related*																
10								Interest Income Offset			(4,991)	10				
11								Home Office Allocation-PMC			54,740	11				
12								Home Office Allocation-PHCM			7,690	12				
13												13				
14	TOTAL Non-Facility Related						\$	\$			\$ 57,439	14				
15	TOTALS (line 9+line14)						\$ 4,673,000	\$ 3,941,737			\$ 192,872	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 26,041 Line # 26

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

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

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2017 report.		\$	127,704	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.)		\$	126,594	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(1,110)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	132,376	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.)		\$	910	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	132,176	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2013	41,828	8	
	2014	42,345	9	
	2015	43,413	10	
	2016	123,987	11	
	2017	126,594	12	
Accrual based on prior year tax bill.				

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

NOTES:

- 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:

1/1/2018 Ending:

12/31/2018

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? [X] (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? [X] (a) Own the Equipment [] (b) Rent equipment from a Related Organization. [X] (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? [X] 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: 7,291 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.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and an unlabeled column. Row 1: Facility, 44,000, 2002, \$ 32,860, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 44,000, (blank), \$ 32,860, 3.

Facility Name & ID Number Palm Terrace of Mattoon

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Report Period Beginning:

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Ending:

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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	\$ 201,007	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Alzheimer's unit renovation		2003	4,026		15	251	251	4,026	9
10	Alzheimer's unit renovation		2003	26,810		15	1,642	1,642	26,810	10
11	Roof		2004	7,814		35	223	223	3,141	11
12	Boiler		2004	4,019		35	115	115	1,610	12
13	Alzheimer's wing renovation per cap proj		2005	312,682		30	10,423	10,423	140,710	13
14	New roof		2005	36,428		30	1,214	1,214	16,086	14
15	New flooring		2005	27,858		10			27,858	15
16	Windows		2006	3,375		25	135	135	1,688	16
17	Sidewalks		2006	2,980		15	199	199	2,487	17
18	Asphalt		2006	43,960		15	2,931	2,931	36,637	18
19	Sidewalks		2006	6,300		15	420	420	5,250	19
20	86 - Smoke		2006	7,545		7			7,545	20
21	Roof		2006	68,274		25	2,731	2,731	34,137	21
22	Tile Flooring		2006	1,648		25	66	66	825	22
23	New roof		2006	3,145		30	105	105	1,312	23
24	Alzheimer's wing renovation- contractors application #6		2005	39,645		30	1,322	1,322	17,847	24
25	Alzheimer's wing renovation - arch. Fees		2005	1,157		30	39	39	526	25
26	Alzheimer's wing renovation- contractors application #7		2005	4,252		30	142	142	1,917	26
27	Alzheimer's wing - doors and hardware		2005	1,063		30	35	35	473	27
28	Alzheimer's wing renovation- fire system		2005	1,485		30	50	50	675	28
29	Sidewalks		2007	9,988		15	666	666	7,359	29
30	Road Work		2007	3,803		15	254	254	2,921	30
31	Blinds		2007	2,556		10			2,556	31
32	Rooftop A/C Unit		2007	5,123		10			5,123	32
33	Fire Alarm		2007	5,244		10			5,244	33
34	New roof		2007	40,644		30	1,354	1,354	15,571	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

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1/1/2018

Ending:

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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	3,444	38
39	Water Heater	2008	4,823		5			4,823	39
40	A/C Unit-Rooftop Middle	2009	7,317		15	488	488	4,636	40
41	A/C Unit-Annex West	2009	7,245		15	484	484	4,598	41
42	Roof	2009	153,225		25	6,130	6,130	58,235	42
43	Garage	2009	20,375		20	1,019	1,019	9,705	43
44	Sidewalk Repair	2010	2,528		7			2,528	44
45	Sidewalk Repair	2011	6,108		15	408	408	3,060	45
46	Kitchen Exhaust Fan	2011	12,461		10	1,246	1,246	9,345	46
47	Roof Replacement on South West Wing roof	2011	22,370		25	895	895	6,712	47
48	Generator	2013	17,656		15	1,178	1,178	6,479	48
49	Sprinkler System Replacement	2013	184,250		25	7,370	7,370	40,535	49
50	Parking Lot Sealcoat	2013	6,105		7	872	872	4,796	50
51	Parking Lot Repair	2014	24,325		25	973	973	4,379	51
52	Vinyl Plank Floor in Main Hallways	2014	19,851		15	1,323	1,323	5,954	52
53	Nurse Call System Replacement	2015	19,567		7	2,796	2,796	9,786	53
54	Tiling for Activity Room, Office, Showers, Kitchen, Therapy Room	2015	204,104		15	13,608	13,608	47,628	54
55	Water Heater	2015	3,379		7	484	484	1,694	55
56	Water Heater	2016	3,785		7	540	540	1,350	56
57	Air Conditioner	2016	8,174		15	544	544	1,360	57
58	Furnace	2016	16,699		15	1,114	1,114	2,785	58
59	Furnance and Air Conditoner-Rooftop	2017	7,850		15	523	523	1,046	59
60									60
61									61
62	Land Improvements Booked			5,822			(5,822)		62
63	Building Booked			13,551			(13,551)		63
64	Building Improvement Booked			64,118			(64,118)		64
65									65
66	2018-Home Office Allocation-Building Improvements		23,337			560	560		66
67	2018-Home Office Allocation-Land Improvements		2,341			148	148		67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,986,084	\$ 83,491		\$ 80,899	\$ (2,592)	\$ 810,842	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:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 83,866	\$ 8,756	\$ 9,538	\$ 782	5-10 yrs.	\$ 45,116	71
72	Current Year Purchases	40,519	4,694	2,894	(1,800)	7 yrs.	2,894	72
73	Fully Depreciated Assets	228,317					228,317	73
74	Home Office Allocation			33,091	33,091			74
75	TOTALS	\$ 352,702	\$ 13,450	\$ 45,523	\$ 32,073		\$ 276,327	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	1,000	1,000		5 yrs.	1,500	79
80	TOTALS			\$ 51,492	\$ 1,000	\$ 1,000	\$		\$ 47,992	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)	\$ 2,423,138	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 97,941	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 127,422	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 29,481	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,135,161	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

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

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

Facility Name & ID Number Palm Terrace of Mattoon

0052274

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

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

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 26,768

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 1/1/2018

Period End 12/31/2018

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$ 19,081
Dishwasher	701
Copier	4,337
Home Office Allocation	<u>2,649</u>
	<u><u>26,768</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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost									
1	Licensed Occupational Therapist	10A(3)	hrs		\$	8,677	\$	130,150	\$		8,677	\$		130,150		1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs			5,218		78,271			5,218			78,271		2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	10A(3)	hrs			18,029		270,437			18,029			270,437		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							49,772				49,772		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)				31		462			31			462		12
13	Other (specify):															13
14	TOTAL				\$	31,955	\$	479,320	\$	49,772	31,955	\$		529,092		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: 1/1/2018

Ending:

12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,241,883	\$ 1,241,883	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 176,379)	2,031,560	2,031,560	3
4	Supply Inventory (priced at Cost)	26,521	26,521	4
5	Short-Term Investments			5
6	Prepaid Insurance	81,736	96,309	6
7	Other Prepaid Expenses	576,076	576,076	7
8	Accounts Receivable (owners or related parties)	6,515	55,469	8
9	Other(specify): <u>Employee Education Loans</u>	300	300	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,964,591	\$ 4,028,118	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		551,829	14
15	Leasehold Improvements, at Historical Cost	72,070	1,434,255	15
16	Equipment, at Historical Cost	70,947	404,194	16
17	Accumulated Depreciation (book methods)	(75,682)	(1,135,161)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		175,661	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(39,817)	20
21	Restricted Funds		1,123,119	21
22	Other Long-Term Assets (specify): <u>Cons. In Progress</u>	105,388	105,388	22
23	Other(specify): <u>Intercompany Loans</u>		57,338	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 172,723	\$ 2,709,666	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,137,314	\$ 6,737,784	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,324,992	\$ 1,360,711	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	192,275	192,275	30
31	Accrued Taxes Payable (excluding real estate taxes)	823,115	823,115	31
32	Accrued Real Estate Taxes(Sch.IX-B)		132,376	32
33	Accrued Interest Payable		11,103	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>	2,981	2,981	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,343,363	\$ 2,522,561	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,941,737	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Intercompany Loans</u>	2,800,232	250,292	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,800,232	\$ 4,192,029	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,143,595	\$ 6,714,590	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,006,281)	\$ 23,194	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,137,314	\$ 6,737,784	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (631,315)	1
2	Restatements (describe):		2
3	Rounding	1	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (631,314)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(374,967)	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)	\$ (374,967)	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)	\$ (1,006,281)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Palm Terrace of Mattoon# 0052274Report Period Beginning: 1/1/2018Ending: 12/31/2018**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,128,164	1
2	Discounts and Allowances for all Levels	(312,726)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,815,438	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	848,438	6
7	Oxygen	93	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 848,531	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	5,403	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	82,396	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	4,380	20
21	Other Medical Services	12,709	21
22	Laundry	15	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 104,903	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,991	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,991	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	22,064	28
28a	<u>Miscellaneous Revenue</u>	17,579	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 39,643	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,812,506	30

2

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,467,872	31
32	Health Care	3,521,804	32
33	General Administration	966,026	33
B. Capital Expense			
34	Ownership	645,948	34
C. Ancillary Expense			
35	Special Cost Centers	199,742	35
36	Provider Participation Fee	386,081	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,187,473	40
41	Income before Income Taxes (line 30 minus line 40)**	(374,967)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (374,967)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,635,855	44
45	Private Pay - Net Inpatient Revenue	871,066	45
46	Medicare - Net Inpatient Revenue	305,612	46
47	Other-(specify) <u>Insurance</u>	2,905	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,815,438	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: 1/1/2018

Ending: 12/31/2018

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	3,622	3,685	\$ 110,208	\$ 29.91	1
2	Assistant Director of Nursing	457	457	13,092	28.65	2
3	Registered Nurses	20,553	21,220	536,298	25.27	3
4	Licensed Practical Nurses	20,920	21,901	400,468	18.29	4
5	CNAs & Orderlies	79,103	80,615	1,068,291	13.25	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,303	2,477	34,117	13.77	8
9	Activity Director	1,812	1,946	25,810	13.26	9
10	Activity Assistants	6,935	7,121	69,020	9.69	10
11	Social Service Workers	4,139	4,187	64,135	15.32	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	40,998	19.71	13
14	Head Cook					14
15	Cook Helpers/Assistants	22,308	23,110	230,919	9.99	15
16	Dishwashers					16
17	Maintenance Workers	5,650	5,830	94,004	16.12	17
18	Housekeepers	24,513	25,027	255,755	10.22	18
19	Laundry	7,945	8,060	69,439	8.62	19
20	Administrator	2,080	2,080	70,000	33.65	20
21	Assistant Administrator					21
22	Other Administrative	3,255	3,468	57,119	16.47	22
23	Office Manager	1,906	1,906	37,011	19.42	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	1,417	1,488	34,135	22.94	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,654	1,711	19,264	11.26	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Page 20A</u>	11,619	11,690	319,175	27.30	33
34	TOTAL (lines 1 - 33)	224,271	230,059	\$ 3,549,258 *	\$ 15.43	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	43,000	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	25,248	L10, C3	38
39	Pharmacist Consultant	Monthly	13,563	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)		\$ 81,811		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	417	\$ 23,236	L10, C3	50
51	Licensed Practical Nurses	307	10,887	L10, C3	51
52	Certified Nurse Assistants/Aides	746	40,718	L10, C3	52
53	TOTAL (lines 50 - 52)	1,470	\$ 74,841		53

Palm Terrace of Mattoon

0052274

Period Beginning 1/1/2018

Period End 12/31/2018

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	3,207	3,207	92,899	28.97
Transportation	3,302	3,373	44,188	13.10
Psychological Director	345	345	15,000	43.48
Psychological Assistant	2,685	2,685	87,440	32.57
Alzheimer's Coordinator	2,080	2,080	79,648	38.29
TOTAL	11,619	11,690	319,175	

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	\$ 70,000	Workers' Compensation Insurance	\$ 47,049	IDPH License Fee	\$	
				Unemployment Compensation Insurance	37,398	Advertising: Employee Recruitment		
				FICA Taxes	261,360	Health Care Worker Background Check		
				Employee Health Insurance	1,752	(Indicate # of checks performed <u>46</u>)	1,380	
				Employee Meals		Patient Background Checks	605	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	891	
				Employee Relations	2,597	Home Office Allocation	8,939	
				Home Office Allocation	51,930			
				Employee Retirement	1,363			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 70,000	TOTAL (agree to Schedule V, line 22, col.8)		\$ 11,815		
B. Administrative - Other						Less: Public Relations Expense ()		
Description			Amount			Non-allowable advertising ()		
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 424,200			Yellow page advertising ()		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 424,200			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		\$ 1,426			\$	Out-of-State Travel	\$
D.J. Howard & Associates	Appraisal Fees		2,500					
Ability Network	Computer Services		1,073					
Allscripts	Data Services		444	N/A			In-State Travel	
Members Choice Credit Union	Legal Filing Fees		96					
Sedgewick Claims Mgmt.	Legal Collection Fees		3,200				Seminar Expense	
MPAC Healthcare	Census Consulting Fees		36,808				Home Office Allocation	6
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 45,547	TOTAL		\$	Entertainment Expense ()	
							(agree to Sch. V, line 24, col. 8)	\$ 6

* Attach copy of IMRF notifications

**See instructions.

Palm Terrace of Mattoon

0052274

Period Beginning

1/1/2018

Period End

12/31/2018

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

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		45,547

Home Office Allocation

Duane Morris	Legal	4,986
Sedgwick CMS	Legal	441
SB2	Legal	1,231
Miscellaneous	Legal	367
Christopher P. Ryan	Legal	390
Saul Ewing Arnstein & Lehr	Legal	1,745
Healthcare Resources International	Legal	261
Winston & Strawn	Legal	4,202
Lexis Nexis	Legal	18
Pretzel & Stouffer	Legal	61
Huntington Bank	Legal	5,165
CliftonLarsonAllen	Accounting	2,550
Ginoli & Co.	Accounting	12,667
Duane Morris	Accounting	149
Getzler Henrich & Associates	Accounting	1,958
Kemper Consulting	Accounting	148
Baker Tilly Virchow Krause	Accounting	1,031
Huntington Bank	Accounting	250
Miscellaneous	Computer Services	273
Change Healthcare	Computer Services	9
TR Professional	Computer Services	26
Matrix Care	Computer Services	2,864
Ability Network	Computer Services	4,534
Stratus Networks	Computer Services	1,109
Kemper Technology	Computer Services	1,273
AT&T	Computer Services	15
Ungerboeck Software	Computer Services	916
CIAN	Computer Services	398
Comcast	Computer Services	99
CCH	Computer Services	37
Charter Communications	Computer Services	66
Allscripts	Computer Services	1,288
ATS	Computer Services	598
Citrix Systems	Computer Services	210
Optimizer	Other Prof Fees	116
Sedgwick CLMS	Other Prof Fees	403
David Budde	Other Prof Fees	115
Sargent Consulting	Other Prof Fees	17,609
Alix Partners	Other Prof Fees	23,149
Getzler Henrich & Associates	Other Prof Fees	163

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

138,437

Palm Terrace of Mattoon

0052274

Period Beginning 1/1/2018

Period End 12/31/2018

Schedule 14A

25. Administrative and Staff Transportation

Gas	\$	6,216
Auto Repairs		3,399
Mileage-Travel		-
Travel-Hotels		-
Home Office Allocation		<u>9,173</u>
		<u><u>18,788</u></u>

Facility Name & ID Number Palm Terrace of Mattoon# 0052274Report Period Beginning: 1/1/2018Ending: 12/31/2018**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA-
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 48,972 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. \$ 386,081
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. \$ 5,403
- (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. \$ 22,064
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.