

		FOR BHF USE			

LL2

**Supportive Living Facility**

**2015  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES  
COST REPORT FOR  
SUPPORTIVE LIVING FACILITIES  
(FISCAL YEAR 2015)**

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

**I. Facility ID Number:** 1000133

**Facility Name:** Courtyard Estates of Peoria

**Address:** 117 N Western Avenue Peoria 61604  
Number City Zip Code

**County:** Peoria

**Telephone Number:** ( 309 ) 674-2400 **Fax #** ( 309 ) 621-4860

**Federal Employer ID Number:** \_\_\_\_\_

**Date Current Owners were Certified:** 8/24/11

**Type of Ownership:**

<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
<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input checked="" type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

**In the event there are further questions about this report, please contact:**  
**Name:** Mike Kocher **Telephone Number:** ( 309 ) 691-8113  
**Email Address:** \_\_\_\_\_

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2015 to 12/31/2015 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

<b>Officer or Administrator of Provider</b>	(Signed) _____	(Date) _____
	(Type or Print Name) <u>Mark B. Petersen</u>	
	(Title) <u>Chief Executive Officer</u>	
<b>Paid Preparer</b>	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) ( <u>    </u> ) _____ <b>Fax #</b> ( <u>    </u> ) _____	

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

Facility Name Courtyard Estates of Peoria

Report Period Beginning: 1/1/2015 Ending: 12/31/2015

**III. STATISTICAL DATA**

**A. Certified units; enter number of units and unit days**

Date of change in certified units N/A

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	100	Single Unit Apartment	100	36,500	1
2		Double Unit Apartment			2
3		Other			3
4	100	TOTALS	100	36,500	4

**B. Census-For the entire report period.**

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	19,931	12,743		32,674	5
6	Double Unit					6
7	Other					7
8	TOTALS	19,931	12,743		32,674	8

**C. Percent Occupancy.** (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 89.52%

**D. Indicate the number of paid bed-hold days the SLF had during this year**  
None Also, indicate the number of unpaid bed-hold days the SLF had during this year. None (Do not include bed-hold days in Section B.)

**E. Does page 3 include expenses for services or investments not directly related to SLF services?**

YES  NO

**F. Does the BALANCE SHEET reflect any non-SLF assets?**

YES  NO

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

N/A

**H. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

**I. Is your fiscal year identical to your tax year?**  YES  NO

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

**J. Does the facility have any Illinois Housing Development Authority Loans outstanding?** No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_

If no, explain. \_\_\_\_\_

**K. Does the facility have any loans from the Federal Home Loan Bank outstanding?** No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_

If no, explain. \_\_\_\_\_

**L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding?** No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_

If no, explain. \_\_\_\_\_

Facility Name: Courtyard Estates of Peoria

Report Period Beginning:

1/1/2015

Ending: 12/31/2015

## IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
<b>A. General Services</b>								
1	Dietary and Food Purchase	237,636	203,111		440,747	(2,631)	438,116	1
2	Housekeeping, Laundry and Maintenance	279,930	52,677	46,653	379,260		379,260	2
3	Heat and Other Utilities			181,038	181,038		181,038	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	<b>517,566</b>	<b>255,788</b>	<b>227,691</b>	<b>1,001,045</b>	<b>(2,631)</b>	<b>998,414</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	694,674	(1,014)	17,032	710,692	(6,133)	704,559	6
7	Activities and Social Services	61,807	767	4,652	67,226	(6,184)	61,042	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>756,481</b>	<b>(247)</b>	<b>21,684</b>	<b>777,918</b>	<b>(12,317)</b>	<b>765,601</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	76,411	4,027	256,015	336,453	(130,557)	205,896	10
11	Marketing Materials, Promotions and Advertising	43,000	2,107		45,107	(45,107)		11
12	Employee Benefits and Payroll Taxes			167,815	167,815		167,815	12
13	Insurance-Property, Liability and Malpractice			30,581	30,581		30,581	13
14	Other (specify):			51,025	51,025	(51,025)		14
15	<b>TOTAL General Administration</b>	<b>119,411</b>	<b>6,134</b>	<b>505,436</b>	<b>630,981</b>	<b>(226,689)</b>	<b>404,292</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>1,393,458</b>	<b>261,675</b>	<b>754,811</b>	<b>2,409,944</b>	<b>(241,637)</b>	<b>2,168,307</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			305,428	305,428	(296)	305,132	17
18	Interest			289,389	289,389	(459)	288,930	18
19	Real Estate Taxes			126,544	126,544		126,544	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			8,767	8,767		8,767	21
22	Other (specify):			16,154	16,154		16,154	22
23	<b>TOTAL Ownership</b>			<b>746,282</b>	<b>746,282</b>	<b>(755)</b>	<b>745,527</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>1,393,458</b>	<b>261,675</b>	<b>1,501,093</b>	<b>3,156,226</b>	<b>(242,392)</b>	<b>2,913,834</b>	<b>24</b>

Facility Name: Courtyard Estates of Peoria

Report Period Beginning 1/1/2015

Ending: 12/31/2015

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2	\$ 23.23	1
2	Licensed Practical Nurses	9	17.73	2
3	Certified Nurse Assistants	11	10.02	3
4	Activity Director & Assistants	2	14.86	4
5	Social Service Workers			5
6	Head Cook	2	12.33	6
7	Cook Helpers/Assistants	9	9.95	7
8	Dishwashers			8
9	Maintenance Workers	2	13.67	9
10	Housekeepers	8	12.38	10
11	Laundry			11
12	Managers	1	33.15	12
13	Other Administrative			13
14	Clerical	3	12.09	14
15	Marketing	1	20.67	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>50</b>	<b>\$</b>	<b>17</b>

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	N/A			\$	1
2					2
3					3
4					4
5					5
				<b>Total</b>	<b>6</b>

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	\$ 1
2		2
		<b>Total</b>
		<b>\$ 3</b>

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
See Attached Schedule 4A			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES  NO

Name of related entity: Petersen Health Care Management, Inc. If yes, what is the value of those services? \$ 198,200

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES  NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Facility Name: Courtyard Estates of Peoria

Report Period Beginning:

1/1/2015

Ending:

12/31/2015

VIII. OWNERSHIP COSTS

A. Purchase price of land 315,335 Year land was acquired 2004

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. \*Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	100		2011	2011	\$ 5,537,053	\$ 221,482	25	\$ 221,482	\$ -	\$ 996,669	1
2			4								2
3											3
4											4
5											5
<b>Improvement Type</b>											
6		2012 Repairs		2014	38,128	3,946	7 & 15	3,946	-	13,811	6
7		Wall Air Conditioners (20)		2013	26,079	3,726	7	3,726	(0)	9,315	7
8		Repairs of Lamps and Furnace due to power surge		2014	7,952	1,136	7	1,136	-	2,272	8
9		Dry System Repair		2014	7,860	1,123	7	1,123	-	2,059	9
10		Water Softener		2014	6,449	921	7	921	-	1,689	10
11		Boiler Repair		2014	2,661	380	7	380	-	602	11
12		Sprinkler Repair		2014	2,680	383	7	383	-	574	12
13		Dry Pipe Valve Repair		2015	6,708	957	7	479	(478)	479	13
14											14
15											15
16											16
17		<b>TOTAL (lines 1 thru 16)</b>			\$ 5,635,570	\$ 234,054		\$ 233,576	\$ (478)	\$ 1,027,470	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 449,383	\$ 64,016	\$ 64,198	182	7 yr.	\$ 167,435	18
19	Vehicles	36,788	7,358	7,358		5 yrs.	22,074	19
20	<b>TOTAL (lines 18 and 19)</b>	\$ 486,171	\$ 71,374	\$ 71,556	182		\$ 189,509	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21	House on Arthur Street	\$ 61,800	\$	\$	21
22					22
23					23
24	<b>TOTALS (lines 21, 22 and 23)</b>	\$ 61,800	\$	\$	24

Facility Name: Courtyard Estates of Peoria

Report Period Beginning: 1/1/2015

Ending: 2/31/2015

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

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?  YES  NO

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

8. Is movable equipment rental included in building rental?  YES  NO

9. Rental amount for movable equipment \$ 8,767

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

**X. INTEREST EXPENSE**

	1	Name of Lender	2		3	4	6		7	8	9	
			Related**	YES			NO	Purpose of Loan				
							Original	Balance				
		<b>A. Directly Facility Related</b>										
		<b>Long-Term</b>										
1		1st Mid-Illinois Bank & Trust		X	Mortgage	1/1/11	\$ 5,249,269	\$ 4,677,348	3/4/16	5.0000	\$ 280,018	1
2		Ford Credit		X	Van	7/14/11	36,505		Retired		706	2
3						/ /			/ /			3
		<b>Working Capital</b>										
4		1st Mid-Illinois Bank & Trust		X	Line of Credit	/ /	244,274	129,032	/ /		8,665	4
5						/ /			/ /			5
6						/ /			/ /			6
7		<b>TOTAL Facility Related</b>					\$ 5,530,048	\$ 4,806,380			\$ 289,389	7
		<b>B. Non-Facility Related</b>										
8						/ /			/ /			8
9						/ /			/ /			9
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$ 5,530,048	\$ 4,806,380			\$ 289,389	10

\* If there is an option to buy the building, please provide complete details on an attached schedule.

\*\* If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: Courtyard Estates of Peoria

Report Period Beginning: 1/1/2015

Ending:

12/31/2015

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (262,084)	\$ (262,084)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 33,772 )	641,277	641,277	3
4	Supply Inventory (priced : Cost )			4
5	Short-Term Investments			5
6	Prepaid Insurance	34,490	34,490	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 413,683	\$ 413,683	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	470,000	470,000	13
14	Buildings, at Historical Cost	5,537,053	5,537,053	14
15	Leasehold Improvements, at Historical Cost	98,518	98,518	15
16	Equipment, at Historical Cost	486,171	486,171	16
17	Accumulated Depreciation (book methods)	(1,281,969)	(1,216,979)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	80,853	80,853	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(75,310)	(75,310)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <b>Non-Care Asset</b>	61,800	61,800	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 5,377,116	\$ 5,442,106	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,790,799	\$ 5,855,789	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 263,312	\$ 263,312	26
27	Officer's Accounts Payable	33,000	33,000	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	129,032	129,032	29
30	Accrued Salaries Payable	47,380	47,380	30
31	Accrued Taxes Payable	174,023	174,023	31
32	Accrued Interest Payable	22,825	22,825	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<b>Payroll Withholdings</b>	140,438	140,438	35
36	<b>Accrued Management Fees</b>	716,535	716,535	36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 1,526,545	\$ 1,526,545	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,677,348	4,677,348	39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42	<b>Security Deposit</b>	51,224	51,224	42
43	<b>Intercompany Loans</b>	57,932	57,932	43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 4,786,504	\$ 4,786,504	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 6,313,049	\$ 6,313,049	45
46	<b>TOTAL EQUITY</b>	\$ (522,250)	\$ (457,260)	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 5,790,799	\$ 5,855,789	47

\*(See instructions.)

Facility Name: Courtyard Estates of Peoria

Report Period Beginning: 1/1/2015

Ending:

12/31/2015

## XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 3,146,893	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care</b> (line 1 minus line 2)	\$ 3,146,893	3
<b>B. Other Operating Revenue</b>			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	2,631	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE</b> (sum of lines 4 thru 10)	\$ 2,631	11
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income	459	13
14	<b>SUBTOTAL Non-Operating Revenue</b> (sum of lines 12 and 13)	\$ 459	14
<b>D. Other Revenue (specify):</b>			
15	Transportation Revenue	6,184	15
16	Misc. Income and Gain on Sale	6,711	16
17	<b>SUBTOTAL Other Revenue</b> (sum of lines 15 and 16)	\$ 12,895	17
18	<b>TOTAL REVENUE</b> (sum of lines 3, 11, 14 and 17)	\$ 3,162,878	18

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	1,001,045	19
20	Health Care/ Personal Care	777,918	20
21	General Administration	630,981	21
<b>B. Capital Expense</b>			
22	Ownership	746,282	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES</b> (sum of lines 19 thru 27)	\$ 3,156,226	28
29	<b>Income Before Income Taxes</b> (line 18 minus line 28)	\$ 6,652	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR</b> (line 29 minus line 30)	\$ 6,652	31

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustmen	Total
1. Dietary	237,636	16,628	0	254,264	0	254,264	0	254,264
2. Food Pt	0	186,483	0	186,483	0	186,483	-2,631	183,852
3. Housek	205,978	34,666	0	240,644	0	240,644	0	240,644
4. Laundry	17,069	2,675	0	19,744	0	19,744	0	19,744
5. Heat an	0	0	181,038	181,038	0	181,038	0	181,038
6. Mainter	56,883	15,336	46,653	118,872	0	118,872	0	118,872
7. Other (s	0	0	0	0	0	0	0	0
8. Total G	517,566	255,788	227,691	1,001,045	0	1,001,045	-2,631	998,414
9. Medical	0	0	0	0	0	0	0	0
10. Nursin	694,674	-1,014	17,032	710,692	0	710,692	-6,133	704,559
10a. Thera	0	0	0	0	0	0	0	0
11. Activi	61,807	767	4,652	67,226	0	67,226	-6,184	61,042
12. Social	0	0	0	0	0	0	0	0
13. Nurse	0	0	0	0	0	0	0	0
14. Progra	0	0	0	0	0	0	0	0
15. Other	0	0	0	0	0	0	0	0
16. Total I	756,481	-247	21,684	777,918	0	777,918	-12,317	765,601
17. Admir	943	0	198,200	199,143	0	199,143	-130,200	68,943
18. Direct	0	0	0	0	0	0	0	0
19. Profes	0	0	10,686	10,686	0	10,686	0	10,686
20. Fees, S	0	0	7,633	7,633	0	7,633	0	7,633
21. Cleric:	75,468	4,027	16,736	96,231	0	96,231	-357	95,874
22. Emplo	0	0	167,815	167,815	0	167,815	0	167,815
23. Inservi	0	0	10,965	10,965	0	10,965	0	10,965
24. Travel	0	0	15	15	0	15	0	15
25. Other	0	0	11,780	11,780	0	11,780	0	11,780
26. Insura	0	0	30,581	30,581	0	30,581	0	30,581
27. Other	43,000	2,107	51,025	96,132	0	96,132	-96,132	0
28. Total C	119,411	6,134	505,436	630,981	0	630,981	-226,689	404,292
29. Total C	1,393,458	261,675	754,811	2,409,944	0	2,409,944	-241,637	2,168,307

30. Deprec	0	0	305,428	305,428	0	305,428	-296	305,132
31. Amort	0	0	16,154	16,154	0	16,154	0	16,154
32. Interes	0	0	289,389	289,389	0	289,389	-459	288,930
33. Real E	0	0	126,544	126,544	0	126,544	0	126,544
34. Rent -	0	0	0	0	0	0	0	0
35. Rent -	0	0	8,767	8,767	0	8,767	0	8,767
36. Other	0	0	0	0	0	0	0	0
37. Total C	0	0	746,282	746,282	0	746,282	-755	745,527
38. Medic	0	0	0	0	0	0	0	0
39. Ancill.	0	0	0	0	0	0	0	0
40. Barber	0	0	0	0	0	0	0	0
41. Coffee	0	0	0	0	0	0	0	0
42	0	0	0	0	0	0	0	0
43. Other	0	0	0	0	0	0	0	0
44. Total S	0	0	0	0	0	0	0	0
45. Grand	1,393,458	261,675	1,501,093	3,156,226	0	3,156,226	-242,392	2,913,834

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	-262,084	-262,084
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	641,277	641,277
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	34,490	34,490
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	413,683	413,683
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	470,000	470,000
14. Buildings, at Historical Cost	5,537,053	5,537,053
15. Leasehold Improvements, Historical Cost	98,518	98,518
16. Equipment, at Historical Cost	486,171	486,171
17. Accumulated Depreciation (book methods)	-1,281,969	-1,216,979
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	80,853	80,853
20. Accum Amort - Org/Pre-Op Costs	-75,310	-75,310
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	61,800	61,800
24. Total Long-Term Assets	5,377,116	5,442,106
25. Total Assets	5,790,799	5,855,789
CURRENT LIABILITIES		
26. Accounts Payable	263,312	263,312
27. Officer's Accounts Payable	33,000	33,000
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	129,032	129,032
30. Accrued Salaries Payable	47,380	47,380
31. Accrued Taxes Payable	45,215	45,215

32. Accrued Real Estate Taxes	128,808	128,808
33. Accrued Interest Payable	22,825	22,825
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	140,438	140,438
37. Other Current Liabilities (specify):	716,535	716,535
38. Total Current Liabilities	1,526,545	1,526,545
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	4,677,348	4,677,348
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	51,224	51,224
44.Other Long-Term Liabilities (specify):	57,932	57,932
45.Total Long-Term Liabilities	4,786,504	4,786,504
46.Total Liabilities	6,313,049	6,313,049
47.Total Equity	-522,250	-457,260
48.Total Liabilities and Equity	5,790,799	5,855,789

Balance per  
Medicaid  
Trial Balance

1. Gross R	3,146,893
2. Discour	0
Subtota	3,146,893
4. Day Ca	0
5. Other C	0
6. Therapy	0
7. Oxygen	0
Subtota -	
9. Paymen	0
10. Other	0
11. Nurses	0
12. Gift ar	0
13. Barber	0
14. Non-P	2,631
15. Teleph	0
16. Rental	0
17. Sale of	0
18. Sale of	0
19. Labor	0
20. Radiol	0
21. Other	0
22. Laund	0
Subtot	2,631
24. Contri	0
25. Interes	459
Subtot	459
27. Other	6,184
28. Other	6,711
Subtot	12,895

30. Total I	3,162,878
31. Gener:	1,108,569
32. Health	697,743
33. Gener:	607,426
34. Owner	750,103
35. Specia	0
35. Provid	0
37. Other	0
40. Total I	3,163,841
41. Incom	-963
42. Incom	0
43. Net In	-963