



Facility Name & ID Number Mattoon Rehabilitation & Health Care Center

# 0051896 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

**III. STATISTICAL DATA**

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

	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	148	Skilled (SNF)	148	54,020	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	148	TOTALS	148	54,020	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	16,050	7,797	9,548	33,395	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,050	7,797	9,548	33,395	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.82%**

**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 5/01/2008

**J. Was the facility purchased or leased after January 1, 1978?**  
YES  Date 5/01/2008 NO

**K. Was the facility certified for Medicare during the reporting year?**  
YES  NO  If YES, enter number of beds certified 148 and days of care provided 6,477

Medicare Intermediary Wisconsin Physician Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name & ID Number Mattoon Rehabilitation & Health Care Center # 0051896 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary		2,344	441,160	443,504		443,504	5,477	448,981		1
2	Food Purchase		8,613		8,613		8,613	(1,002)	7,611		2
3	Housekeeping		12,301	136,894	149,195		149,195		149,195		3
4	Laundry		20,430	91,262	111,692		111,692		111,692		4
5	Heat and Other Utilities			164,533	164,533		164,533		164,533		5
6	Maintenance	50,308	11,118	60,141	121,567		121,567	5,240	126,807		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	50,308	54,806	893,990	999,104		999,104	9,715	1,008,819		8
	<b>B. Health Care and Programs</b>										
9	Medical Director					16,500	16,500		16,500		9
10	Nursing and Medical Records	2,094,839	107,742	76,638	2,279,219	(16,500)	2,262,719	6,648	2,269,367		10
10a	Therapy										10a
11	Activities	42,587	2,767	57,484	102,838		102,838		102,838		11
12	Social Services	67,354		3,343	70,697		70,697		70,697		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,204,780	110,509	137,465	2,452,754		2,452,754	6,648	2,459,402		16
	<b>C. General Administration</b>										
17	Administrative	93,428			93,428		93,428		93,428		17
18	Directors Fees										18
19	Professional Services			173,298	173,298		173,298	339,541	512,839		19
20	Dues, Fees, Subscriptions & Promotions			20,090	20,090		20,090	(3,684)	16,406		20
21	Clerical & General Office Expenses	188,965	26,261	734,867	950,093		950,093	(289,711)	660,382		21
22	Employee Benefits & Payroll Taxes			382,440	382,440		382,440		382,440		22
23	Inservice Training & Education			2,089	2,089		2,089		2,089		23
24	Travel and Seminar			2,086	2,086		2,086	(28)	2,058		24
25	Other Admin. Staff Transportation			5,219	5,219		5,219	(2,868)	2,351		25
26	Insurance-Prop.Liab.Malpractice			238,588	238,588		238,588	(8,242)	230,346		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	282,393	26,261	1,558,677	1,867,331		1,867,331	35,008	1,902,339		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,537,481	191,576	2,590,132	5,319,189		5,319,189	51,371	5,370,560		29

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

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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	
	<b>D. Ownership</b>											
30	Depreciation			2,789	2,789		2,789	176,197	178,986			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,480	2,480		2,480	103,806	106,286			32
33	Real Estate Taxes			145,700	145,700		145,700	11,114	156,814			33
34	Rent-Facility & Grounds			237,915	237,915		237,915	(237,915)				34
35	Rent-Equipment & Vehicles			14,658	14,658		14,658	1,340	15,998			35
36	Other (specify):* <b>Mortgage Ins</b>							22,188	22,188			36
37	<b>TOTAL Ownership</b>			403,542	403,542		403,542	76,730	480,272			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		333,815	1,118,456	1,452,271		1,452,271		1,452,271			39
40	Barber and Beauty Shops		1,000		1,000		1,000		1,000			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			244,193	244,193		244,193		244,193			42
43	Other (specify):* <b>Marketing</b>	55,200		25,785	80,985		80,985	(80,985)				43
44	<b>TOTAL Special Cost Centers</b>	55,200	334,815	1,388,434	1,778,449		1,778,449	(80,985)	1,697,464			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,592,681	526,391	4,382,108	7,501,180		7,501,180	47,116	7,548,296			45

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

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.**

**In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,002)	02		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,075	30		9
10	Interest and Other Investment Income	(2,423)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(31,272)	21		18
19	Entertainment	(8,685)	21		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(84,358)	21		24
25	Fund Raising, Advertising and Promotional	(25,785)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(64,559)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (217,009)		\$	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	264,125		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 264,125		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 47,116		37

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

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

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

**BHF USE ONLY**

48		49		50		51		52
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Mattoon Rehabilitation & Health Care Center

ID# 0051896

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Lobbying Dues	\$ (2,971)	20	1
2	PAC Dues	(533)	20	2
3	Rotary Dues	(180)	20	3
4	Misc Income	(633)	21	4
5	Marketing Salaries	(55,200)	43	5
6	Marketing Furniture & Vehicle Expense	(73)	06	6
7	Marketing Equipment	(262)	10	7
8	Marketing Supplies	(381)	21	8
9	Marketing Seminars	(28)	24	9
10	Marketing Mileage	(2,868)	25	10
11	IL Dept of Public Health Fine	(1,430)	19	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	<b>Total</b>	(64,559)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mattoon Rehabilitation & Health Care Center# 0051896 Report Period Beginning:

01/01/2017

Ending: 12/31/2017

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	5,477	0	0	0	0	0	0	0	0	0	5,477	1
2	Food Purchase	(1,002)	0	0	0	0	0	0	0	0	0	0	(1,002)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(73)	5,313	0	0	0	0	0	0	0	0	0	5,240	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(1,075)</b>	<b>10,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,715</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(262)	6,910	0	0	0	0	0	0	0	0	0	6,648	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(262)</b>	<b>6,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,648</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,430)	13,616	327,355	0	0	0	0	0	0	0	0	339,541	19
20	Fees, Subscriptions & Promotions	(3,684)	0	0	0	0	0	0	0	0	0	0	(3,684)	20
21	Clerical & General Office Expenses	(125,329)	410,676	(575,058)	0	0	0	0	0	0	0	0	(289,711)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(28)	0	0	0	0	0	0	0	0	0	0	(28)	24
25	Other Admin. Staff Transportation	(2,868)	0	0	0	0	0	0	0	0	0	0	(2,868)	25
26	Insurance-Prop.Liab.Malpractice	0	(8,242)	0	0	0	0	0	0	0	0	0	(8,242)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(133,339)</b>	<b>416,050</b>	<b>(247,703)</b>	<b>0</b>	<b>35,008</b>	<b>28</b>							
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(134,676)</b>	<b>433,750</b>	<b>(247,703)</b>	<b>0</b>	<b>51,371</b>	<b>29</b>							

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mattoon Rehabilitation & Health Care Center# 0051896

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	1,075	163,905	11,217	0	0	0	0	0	0	0	0	176,197	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,423)	106,229	0	0	0	0	0	0	0	0	0	103,806	32
33	Real Estate Taxes	0	11,114	0	0	0	0	0	0	0	0	0	11,114	33
34	Rent-Facility & Grounds	0	(237,915)	0	0	0	0	0	0	0	0	0	(237,915)	34
35	Rent-Equipment & Vehicles	0	1,340	0	0	0	0	0	0	0	0	0	1,340	35
36	Other (specify):*	0	22,188	0	0	0	0	0	0	0	0	0	22,188	36
37	<b>TOTAL Ownership</b>	<b>(1,348)</b>	<b>66,861</b>	<b>11,217</b>	<b>0</b>	<b>76,730</b>	<b>37</b>							
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(80,985)	0	0	0	0	0	0	0	0	0	0	(80,985)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(80,985)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(80,985)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(217,009)</b>	<b>500,611</b>	<b>(236,486)</b>	<b>0</b>	<b>47,116</b>	<b>45</b>							

**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
See PG6-Supp		See PG6-Supp		See PG6-Supp		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 237,915	TI - Mattoon	100.00%	\$	(237,915)	1
2	V	32 Interest		TI - Mattoon	100.00%	105,518	105,518	2
3	V	19 Administrative		TI - Mattoon	100.00%	13,616	13,616	3
4	V	36 Mortgage Insurance		TI - Mattoon	100.00%	22,188	22,188	4
5	V	30 Depreciation		TI - Mattoon	100.00%	163,905	163,905	5
6	V	32 Amortization of Financing Costs		TI - Mattoon	100.00%	711	711	6
7	V	06 Maintenance		TI - Mattoon	100.00%	5,313	5,313	7
8	V	33 Real Estate Taxes	145,700	TI - Mattoon	100.00%	156,814	11,114	8
9	V	26 Insurance	22,500	TI - Mattoon	100.00%	14,258	(8,242)	9
10	V	35 Equipment Rental		TI - Mattoon	100.00%	1,340	1,340	10
11	V	21 Small Equip/Supplies/Furniture		TI - Mattoon	100.00%	410,676	410,676	11
12	V	10 Nursing		TI - Mattoon	100.00%	6,910	6,910	12
13	V	01 Dietary		TI - Mattoon	100.00%	5,477	5,477	13
14	Total		\$ 406,115			\$ 906,726	\$ * 500,611	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	26 Insurance	\$ 8,702	CarePlus Health Plans		\$ 8,702		15
16	V	21 Management Fee	475,058	Tutera Health Care Services	100.00%		(475,058)	16
17	V	19 Management - Operating	82,842	Tutera Health Care Services	100.00%	410,197	327,355	17
18	V	30 Management - Depreciation		Tutera Health Care Services	100.00%	11,217	11,217	18
19	V	21 Small Equip/Postage/Furniture	3,098	Walnut Creek Management		3,098		19
20	V	06 Maintenance	468	Walnut Creek Management		468		20
21	V	01 Dietary small equipment	176	Walnut Creek Management		176		21
22	V	21 Postage	90	Coulterville Rehab & Health Care		90		22
23	V	10 Nurse Staffing	6,292	Coulterville Rehab & Health Care		6,292		23
24	V	21 A&G Purchased Services	265	Lakeland Rehab & Health Care Center		265		24
25	V	21 Asset Management Fees	100,000	JCT Capital LLC			(100,000)	25
26	V	20 Employee Want Ads	745	Walnut Creek Management		745		26
27	V	26 Insurance	213,518	LTC Plus Insurance, Inc.		213,518		27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 891,254			\$ 654,768	\$ * (236,486)	39

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



Facility Name & ID Number Mattoon Rehabilitation & Health Care Cent # 0051896 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Mattoon Rehabilitation & Health Care Center # 0051896 Report Period Beginning: 01/01/2017 Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization Tutera Health Care Services  
 Street Address 7611 State Line Road  
 City / State / Zip Code Kansas City, Missouri 64114  
 Phone Number ( 816-444-0900  
 Fax Number ( 816-822-0081

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.

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	19	Management Fee - Operating	Direct Costs	168,868,621	42	\$ 9,661,251	\$ 7,250,104	7,169,906	\$ 410,202	1
2	30	Management Fee - Depreciation	Direct Costs	168,868,621	42	264,186		7,169,906	11,217	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 9,925,437	\$ 7,250,104		\$ 421,419	25

Facility Name & ID Number Mattoon Rehabilitation & Health Care Cente

# 0051896

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	HUD		X	Mortgage			\$	3,375,998		\$	105,824	1								
2	HUD Financi		X								711	2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Tutera Investments LLC	X		Note Payable				1,230,000			0.0050	1,321	6							
7	JCT Capital	X		Note Payable				1,110,000	799,159		0.0100	1,159	7							
8	Interest Income Offset											(2,729)	8							
9	<b>TOTAL Facility Related</b>						\$	2,340,000	\$	4,175,157		\$	106,286	9						
<b>B. Non-Facility Related*</b>																				
10													10							
11													11							
12													12							
13													13							
14	<b>TOTAL Non-Facility Related</b>						\$		\$			\$		14						
15	<b>TOTALS (line 9+line14)</b>						\$	2,340,000	\$	4,175,157		\$	106,286	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ 22,188      Line # 36

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

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

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

**B. Real Estate Taxes**

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

1. Real Estate Tax accrual used on 2016 report.		\$	<b>65,337</b>	<b>1</b>
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.)		\$	<b>111,076</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>45,739</b>	<b>3</b>
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>111,075</b>	<b>4</b>
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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		<b>5</b>
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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>156,814</b>	<b>7</b>
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	<b>62,017</b>	<b>8</b>	
	2013	<b>62,946</b>	<b>9</b>	
	2014	<b>63,727</b>	<b>10</b>	
	2015	<b>65,338</b>	<b>11</b>	
	2016	<b>111,076</b>	<b>12</b>	
				<b>FOR BHF USE ONLY</b>
	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2016	\$	<b>13</b>
	<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
	<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**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 Mattoon Rehabilitation & Health Care Center

# 0051896 Report Period Beginning:

01/01/2017 Ending:

12/31/2017

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 38,929 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO

If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Long-Term Care</u>	<u>38,929</u>	<u>2012</u>	<u>\$ 167,255</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>38,929</b>		<b>\$ 167,255</b>	<b>3</b>

**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	148		2012	1977	\$ 2,873,745	\$ 104,500	27	\$ 104,500	\$	\$ 627,235	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		2012 IMPROVEMENTS	2012		14,318	628	VARIOUS	628		10,520	9
10		7.5 TON ROOF TOP UNIT	2015		8,973	1,282	7	1,282		3,098	10
11											11
12		HOME OFFICE DEPRECIATION				11,217		11,217			12
13											13
14		DOOR LEVERS (138) (TI MATTOON)	2013		12,400	1,240	10	1,240		5,436	14
15		ASPHALT REPAVING (TI MATTOON)	2013		24,652	1,643	15	1,643		6,916	15
16		ROOF (TI MATTOON)	2013		68,723	2,499	27	2,499		10,204	16
17		10 TON HVAC (TI MATTOON)	2014		11,186	1,598	7	1,598		5,460	17
18		VINYL FLOOR/PAINT IN 300 HALL/ROTUNDA/ENTRY (TI MATTOON)	2015		21,936	2,194	10	2,194		6,581	18
19		EXTERIOR PAINTING (TI MATTOON)	2015		22,980	4,596	5	4,596		10,341	19
20		2016/2017 RENOVATION (TI MATTOON) - Architects									20
21		Building Redesign Plans	2017		21,083	521	27	521		521	21
22		2016/2017 RENOVATION (TI MATTOON) - Electrical - new wiring and	2017		44,553	1,100	27	1,100		1,100	22
23		fixtures - Lotus Wing Corridor; 24 Patient Rooms & bathrooms;									23
24		shower room, medical records, living & dining room and nurses station									24
25		2016/2017 RENOVATION (TI MATTOON) - Lotus Corridor	2017		39,600	978	27	978		978	25
26		Remove & replace LVT flooring; remove & replace handrails; doorframe;									26
27		repair/replace; paint doors & door frames; instal new signage									27
28		Replace kickplates and paint walls and cerilings									28
29		2016/2017 RENOVATION (TI MATTOON) - Lotus Patient Rooms (24 to	2017		92,352	2,280	27	2,280		2,280	29
30		Install new LVT Flooring, Install new closet doors, repair/refinish doors;									30
31		install new door hardware; install new windowsills, fix drywall, repair									31
32		door trim/casing and paint ceiling and walls.									32
33		2016/2017 RENOVATION (TI MATTOON) - Lotus Bathrooms	2017		78,273	1,933	27	1,933		1,933	33
34		Install new ceramic tile on floor and walls; drywall repair; paint on									34
35		ceiling, walls, door and doorframe. Install new toilets, sinks, faucets,									35
36		mirror and handrails									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 **Mattoon Rehabilitation & Health Care Center**# **0051896**

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	2016/2017 RENOVATION (TI MATTOON) - Shower Room & Medical R	2017	\$ 24,486	\$ 605	27	\$ 605	\$	\$ 605	37
38	Demolition of tub pedestal,, and concrete for new shower								38
39	Remove old flooring & install new ceramic tile in in shower								39
40	room and LVT in medical recordss.								40
41	Install new ceramic tile on walls, drywall and paint on walls &								41
42	ceiling of shower room. Relocate door/door frame								42
43	paint door/doorframe.								43
44	Remove old workstation & install new workstation, metal								44
45	shelving and counter in medical records.								45
46	Install new shower fixtures, toilet, sink, faucents, mirror,								46
47	shower seat and hand rails.								47
48	2016/2017 RENOVATION (TI MATTOON) - Lotus Living & Dining Roo	2017	20,415	504	27	504		504	48
49	Remove old flooring and replace with LVT flooring								49
50	Drywall repairs, paint ceiling and walls.								50
51	Install new storefront doors and hollow metal doors.								51
52	Remove old workstation and install new one.								52
53	Install new signage								53
54	Install new hand sink/faucet.								54
55	Install new countertops and windowsills								55
56	Install new kitchen equipment & serving guide								56
57	2016/2017 RENOVATION (TI MATTOON) - Lotus Nurses Station	2017	17,195	637	27	637		637	57
58	Demolition of existing nurses station, shelving, sills, windows								58
59	and remove partition wall.								59
60	Remove old flooring and install new LVT.								60
61	Install new windows; build new metal stud soffit, install								61
62	tackable wall panel; build new metal stud wall, create new								62
63	cased openings, prep and paint walls & ceiling.								63
64	Remove old workstations and install new ones.								64
65	Install new countertops and windowsills								65
66	2016/2017 RENOVATION (TI MATTOON) - Project Management		46,379	759	27	759		759	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,443,249	\$ 140,714		\$ 140,714	\$	\$ 695,108	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 217,421	\$ 26,482	\$ 26,482	\$	Various	\$ 184,886	71
72	Current Year Purchases	123,791	11,790	11,790		7	11,790	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 341,212	\$ 38,272	\$ 38,272	\$		\$ 196,676	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,951,716	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 178,986	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 178,986	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 891,784	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			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 Mattoon Rehabilitation & Health Care Center

# 0051896

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

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

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

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

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

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 14,658 Description: Dietary, Laundry, Plant, Copier (See WTB)

(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	<b>TOTAL</b>		\$	\$	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.

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**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)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	V39-3	hrs	\$	6,178	\$ 414,593	\$	6,178	\$ 414,593	1
2	Licensed Speech and Language Development Therapist	V39-3	hrs		1,520	116,903		1,520	116,903	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V39-3	hrs		7,455	497,113	5,508	7,455	502,621	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	V39-2	# of prescrpts				239,593		239,593	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See WTB</u>					89,847	88,714		178,561	13
14	TOTAL			\$	15,153	\$ 1,118,456	\$ 333,815	15,153	\$ 1,452,271	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 Mattoon Rehabilitation & Health Care Center# 0051896Report Period Beginning: 01/01/2017Ending: 12/31/2017

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 560,729	\$ 582,455	1
2	Cash-Patient Deposits	13,282	13,282	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,070,035	1,070,035	3
4	Supply Inventory (priced at )	5,992	5,992	4
5	Short-Term Investments		157,636	5
6	Prepaid Insurance	317,045	324,507	6
7	Other Prepaid Expenses	395,834	412,220	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Other Current Assets</u>	21,416	21,416	9
	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,384,333	\$ 2,587,543	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		167,255	13
14	Buildings, at Historical Cost		3,395,306	14
15	Leasehold Improvements, at Historical Cost	23,291	47,943	15
16	Equipment, at Historical Cost	31,597	341,212	16
17	Accumulated Depreciation (book methods)	(41,689)	(891,784)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Other Long-Term Assets</u>	28,764	(383,233)	23
	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 41,963	\$ 2,676,699	24
	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,426,296	\$ 5,264,242	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 838,054	\$ 843,054	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	13,282	13,282	28
29	Short-Term Notes Payable	799,159	799,159	29
30	Accrued Salaries Payable	139,255	139,255	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	64,213	64,213	31
32	Accrued Real Estate Taxes(Sch.IX-B)		111,076	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Medicaid Settlement</u>	6,474	6,474	36
37	<u>Rent Payable</u>		32,697	37
	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,860,437	\$ 2,009,210	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,355,123	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 3,355,123	45
	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,860,437	\$ 5,364,333	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 565,859	\$ (100,091)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,426,296	\$ 5,264,242	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>221,185</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>221,185</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>420,504</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(75,830)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>344,674</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>565,859</b>	<b>24</b> *

\* This must agree with page 17, line 47.

**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		2	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,936,138	1
2	Discounts and Allowances for all Levels	(4,781,192)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 1,154,946	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,076,460	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 6,076,460	8
<b>C. Other Operating Revenue</b>			
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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	480,016	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	29,799	19
20	Radiology and X-Ray		20
21	Other Medical Services	177,407	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 687,222	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,423	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,423	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Misc Income</b>	633	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 633	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,921,684	30

1		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	999,104	31
32	Health Care	2,452,754	32
33	General Administration	1,867,331	33
<b>B. Capital Expense</b>			
34	Ownership	403,542	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,534,256	35
36	Provider Participation Fee	244,193	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,501,180	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	420,504	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 420,504	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,314,161	44
45	Private Pay - Net Inpatient Revenue	1,096,135	45
46	Medicare - Net Inpatient Revenue	(2,134,094)	46
47	Other-(specify) <u>Veterans</u>	128,213	47
48	Other-(specify) <u>Managed Care</u>	(249,469)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 1,154,946	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? \_\_\_\_\_ 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 Mattoon Rehabilitation & Health Care Center

# 0051896

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	3,943	4,135	\$ 133,982	\$ 32.40	1
2	Assistant Director of Nursing					2
3	Registered Nurses	18,657	19,695	497,021	25.24	3
4	Licensed Practical Nurses	20,838	21,778	523,141	24.02	4
5	CNAs & Orderlies	65,656	67,641	926,730	13.70	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,093	3,368	42,587	12.64	10
11	Social Service Workers	3,707	3,863	67,354	17.44	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	3,638	3,886	50,308	12.95	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,848	2,080	93,428	44.92	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,024	11,962	188,965	15.80	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	949	1,205	13,965	11.59	31
32	Other Health Care(specify)			0		32
33	Other(specify) <u>Marketing</u>	1,972	2,180	55,200	25.32	33
34	TOTAL (lines 1 - 33)	135,325	141,793	\$ 2,592,681 *	\$ 18.28	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 441,160	V01-3	35
36	Medical Director	Monthly	16,500	V09-5	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,417	V10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	48,355	V11-3	44
45	Social Service Consultant	Monthly	3,343	V12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 519,775		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	235	\$ 11,752	V10-3	50
51	Licensed Practical Nurses	359	14,340	V10-3	51
52	Certified Nurse Assistants/Aides	705	17,633	V10-3	52
53	TOTAL (lines 50 - 52)	1,299	\$ 43,725		53

**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			
Jade Belcher	Administrator	0	\$ 93,428	Workers' Compensation Insurance	\$ 66,749	IDPH License Fee	\$ 1,990			
				Unemployment Compensation Insurance		Advertising: Employee Recruitment	2,739			
				FICA Taxes	213,723	Health Care Worker Background Check (Indicate # of checks performed <u>250</u> )	2,508			
				Employee Health Insurance	84,253	Patient Background Checks				
				Employee Meals		IL Health Care Association	9,886			
				Illinois Municipal Retirement Fund (IMRF)*		IHCA PAC	533			
				Other Benefits	17,715	AANAC	119			
						IL Secretary of State	590			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 93,428			Other Misc	1,725			
B. Administrative - Other							Less: Public Relations Expense	(3,684)		
Description			Amount				Non-allowable advertising	( )		
N/A			\$				Yellow page advertising	( )		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)			\$ 382,440	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 16,406	
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		
Brown Hay & Stephens LLP	Legal		\$ 5,989	N/A		\$	Out-of-State Travel	\$		
Daniel Maher Law Offices	Legal		3,053							
IL Dept of Public Health	Legal		1,430							
Accrual	Legal		25,000				In-State Travel			
CliftonLarsonAllen LLP	Accounting/Cost Report		6,690							
Walnut Creek Mgmt Co, LLC	Data Processing		82,843							
Ability Network Inc	Data Processing		5,073							
PointClickCare Technologies	Data Processing		35,965				Seminar Expense	2,086		
Curaspan Health Group	Professional Services		2,452				Marketing Seminars	(28)		
Allscripts Healthcare LLC	Professional Services		2,280							
Pinnacle Quality Insight	Professional Services		2,423							
Property Valuation Services	Professional Services		100				Entertainment Expense	( )		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 173,298	TOTAL			\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 2,058

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Mattoon Rehabilitation & Health Care Center# 0051896Report Period Beginning: 01/01/2017Ending: 12/31/2017**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Health Care Association \$9,886
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 32,820 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 244,193  
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. \$ N/A Has any meal income been offset against related costs? No Indicate the amount. \$ 0
- (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? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100%  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
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? No  
Firm Name: N/A
- (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. Yes  
Attach invoices and a summary of services for all architect and appraisal fees