

Facility Name & ID Number Heritage Manor-Normal

0048082 Report Period Beginning: 01/01/2009 Ending: 12/31/2009

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	164	Skilled (SNF)	164	59,860	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	164	TOTALS	164	59,860	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	3 Private Pay	4 Other	4 Total		
8	SNF	23,956	22,851	4,448	51,255	8	
9	SNF/PED					9	
10	ICF					10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	23,956	22,851	4,448	51,255	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.62%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
none

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES 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 07/2006

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified _____ and days of care provided 4,448

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: _____ Fiscal Year: _____

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

Facility Name & ID Number Heritage Manor-Normal # 0048082 Report Period Beginning: 01/01/2009 Ending: 12/31/2009

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	479,592	30,753		510,345		510,345	6,395	516,740		1
2	Food Purchase		281,046		281,046		281,046	2	281,048		2
3	Housekeeping	199,838	49,202		249,040		249,040		249,040		3
4	Laundry	134,022	27,366		161,388		161,388		161,388		4
5	Heat and Other Utilities			154,358	154,358		154,358	3,275	157,633		5
6	Maintenance	159,222	99,993	80,703	339,918		339,918	32,652	372,570		6
7	Other (specify):*										7
8	TOTAL General Services	972,674	488,360	235,061	1,696,095		1,696,095	42,324	1,738,419		8
	B. Health Care and Programs										
9	Medical Director			9,600	9,600		9,600	3,178	12,778		9
10	Nursing and Medical Records	3,054,333	221,930	10,280	3,286,543		3,286,543		3,286,543		10
10a	Therapy		521,203	675,460	1,196,663	(552,460)	644,203	153,123	797,326		10a
11	Activities	145,425	3,260		148,685		148,685	1,423	150,108		11
12	Social Services	42,204		4,347	46,551		46,551		46,551		12
13	CNA Training	23,559	5,843		29,402		29,402	2,326	31,728		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,265,521	752,236	699,687	4,717,444	(552,460)	4,164,984	160,050	4,325,034		16
	C. General Administration										
17	Administrative	84,909			84,909		84,909		84,909		17
18	Directors Fees										18
19	Professional Services			438,886	438,886		438,886	(418,830)	20,056		19
20	Dues, Fees, Subscriptions & Promotions			128,383	128,383	(89,790)	38,593	2,084	40,677		20
21	Clerical & General Office Expenses	329,217	30,888	10,275	370,380		370,380	402,834	773,214		21
22	Employee Benefits & Payroll Taxes			978,523	978,523		978,523	52,893	1,031,416		22
23	Inservice Training & Education			5,622	5,622		5,622	1,656	7,278		23
24	Travel and Seminar			5,168	5,168		5,168	14,876	20,044		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			82,385	82,385		82,385	17,674	100,059		26
27	Other (specify):*			7,200	7,200		7,200	(7,200)			27
28	TOTAL General Administration	414,126	30,888	1,656,442	2,101,456	(89,790)	2,011,666	65,987	2,077,653		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,652,321	1,271,484	2,591,190	8,514,995	(642,250)	7,872,745	268,361	8,141,106		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

Heritage Manor-Normal

#0048082

Report Period Beginning:

01/01/2009

Ending:

12/31/2009

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation							308,826	308,826			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			19,261	19,261		19,261	277,234	296,495			32
33	Real Estate Taxes							109,388	109,388			33
34	Rent-Facility & Grounds			718,320	718,320		718,320	(708,144)	10,176			34
35	Rent-Equipment & Vehicles			16,559	16,559		16,559	2,702	19,261			35
36	Other (specify):*											36
37	TOTAL Ownership			754,140	754,140		754,140	(9,994)	744,146			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers						552,460		552,460			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee						89,790		89,790			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers						642,250		642,250			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,652,321	1,271,484	3,345,330	9,269,135		9,269,135	258,367	9,527,502			45

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

Heritage Manor-Normal

ID# 0048082

Report Period Beginning: 01/01/2009

Ending: 12/31/2009

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2				2
3				3
4				4
5		0	35	5
6		0	34	6
7				7
8				8
9		0	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(787)	20	17
18				18
19			24	19
20		0	27	20
21				21
22		(6,136)	19	22
23				23
24		(7,200)	27	24
25		(10,182)	20	25
26				26
27				27
28				28
29		0	33	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	(24,305)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Normal# 0048082

Report Period Beginning:

01/01/2009

Ending:

12/31/2009

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	0	6,395	0	0	0	0	0	0	0	0	6,395	1
2	Food Purchase	0	0	2	0	0	0	0	0	0	0	0	2	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	3,275	0	0	0	0	0	0	0	0	3,275	5
6	Maintenance	0	0	32,652	0	0	0	0	0	0	0	0	32,652	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	42,324	0	42,324	8							
	B. Health Care and Programs													
9	Medical Director	0	0	3,178	0	0	0	0	0	0	0	0	3,178	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	153,123	0	0	0	0	0	0	0	0	0	153,123	10a
11	Activities	0	0	1,423	0	0	0	0	0	0	0	0	1,423	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	2,326	0	0	0	0	0	0	0	0	2,326	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	153,123	6,927	0	160,050	16							
	C. General Administration													
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	(6,136)	(432,750)	20,056	0	0	0	0	0	0	0	0	(418,830)	19
20	Fees, Subscriptions & Promotions	(10,969)	0	13,053	0	0	0	0	0	0	0	0	2,084	20
21	Clerical & General Office Expenses	0	0	402,834	0	0	0	0	0	0	0	0	402,834	21
22	Employee Benefits & Payroll Taxes	0	0	52,893	0	0	0	0	0	0	0	0	52,893	22
23	Inservice Training & Education	0	0	1,656	0	0	0	0	0	0	0	0	1,656	23
24	Travel and Seminar	0	0	14,876	0	0	0	0	0	0	0	0	14,876	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	17,674	0	0	0	0	0	0	0	0	17,674	26
27	Other (specify):*	(7,200)	0	0	0	0	0	0	0	0	0	0	(7,200)	27
28	TOTAL General Administration	(24,305)	(432,750)	523,042	0	65,987	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(24,305)	(279,627)	572,293	0	268,361	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Normal# 0048082

Report Period Beginning:

01/01/2009 Ending:

12/31/2009

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)	
	D. Ownership													
30	Depreciation	0	293,273	0	15,553	0	0	0	0	0	0	0	308,826	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(6,351)	283,040	0	545	0	0	0	0	0	0	0	277,234	32
33	Real Estate Taxes	0	109,388	0	0	0	0	0	0	0	0	0	109,388	33
34	Rent-Facility & Grounds	0	(718,320)	0	10,176	0	0	0	0	0	0	0	(708,144)	34
35	Rent-Equipment & Vehicles	0	0	0	2,702	0	0	0	0	0	0	0	2,702	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(6,351)	(32,619)	0	28,976	0	(9,994)	37						
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(30,656)	(312,246)	572,293	28,976	0	0	0	0	0	0	0	258,367	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<u>Heritage Enterprises, Inc.</u>	<u>100%</u>	<u>See Attached</u>				

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
2	V	<u>10a Adjustment for Related Organization</u>		<u>GreenTree Pharmacy</u>	<u>0.00%</u>	<u>153,123</u>	<u>153,123</u>	2
3	V							3
4	V	<u>19 Adjustment for Related Organization</u>	<u>432,750</u>	<u>Heritage Operations Group, LLC</u>	<u>0.00%</u>		<u>(432,750)</u>	4
5	V							5
6	V	<u>34 Adjustment for Related Organization</u>	<u>718,320</u>	<u>Heritage Manor Real Estate, LLC</u>	<u>0.00%</u>		<u>(718,320)</u>	6
7	V	<u>33 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>109,388</u>	<u>109,388</u>	7
8	V	<u>32 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>274,730</u>	<u>274,730</u>	8
9	V	<u>30 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>293,273</u>	<u>293,273</u>	9
10	V	<u>32 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>8,310</u>	<u>8,310</u>	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,151,070			\$ 838,824	\$ * (312,246)	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	1 Dietary	\$	Heritage Enterprises, Inc.	0.00%	\$	\$ 6,395	15
16	V	2 Food Purchase					2	16
17	V	3 Housekeeping					0	17
18	V	4 Laundry					0	18
19	V	5 Heat & Other Utilities					3,275	19
20	V	6 Maintenance					32,652	20
21	V	7 Other					0	21
22	V	9 Medical Director					3,178	22
23	V	10 Nursing & Medical Records					0	23
24	V	11 Activities					1,423	24
25	V	12 Social Service					0	25
26	V	13 Nurse Aide Training					2,326	26
27	V	14 Program Transportation					0	27
28	V	15 Other					0	28
29	V	17 Administrative					0	29
30	V	18 Directors Fees					0	30
31	V	19 Professional Services					20,056	31
32	V	20 Fees, Subscription, Promotions					13,053	32
33	V	21 Clerical & General Office Expenses					402,834	33
34	V	22 Employee Benefits & Payroll Taxes					52,893	34
35	V	23 Inservice Training & Education					1,656	35
36	V	24 Travel and Seminar					14,876	36
37	V	25 Other Admin. Staff Transportation					0	37
38	V	26 Insurance-Prop.Liab.Malpract					17,674	38
39	Total		\$			\$	0	\$ * 572,293 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	27 Other	\$	Heritage Enterprises, Inc.	0.00%	\$	\$	0	15	
16	V	30 Depreciation						15,553	16	
17	V	31 Amortization of Pre-Op & Org						0	17	
18	V	32 Interest						545	18	
19	V	33 Real Estate Taxes						0	19	
20	V	34 Rent-Facility & Grounds						10,176	20	
21	V	35 Rent-Equipment & Vehicles						2,702	21	
22	V	36 Other						0	22	
23	V	38 Medically Nec Transportation						0	23	
24	V	39 Ancillary Service Centers						0	24	
25	V	40 Barber and Beauty Shops						0	25	
26	V	41 Coffee and Gift Shops						0	26	
27	V	42 Other						0	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		\$			\$	0	\$ *	28,976	39

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

Facility Name & ID Number Heritage Manor-Normal # 0048082 Report Period Beginning: 01/01/2009 Ending: 12/31/2009

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	Heritage Enterprises Inc.	Member		100.00					\$ 0	18/7	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 Heritage Manor-Normal

0048082

Report Period Beginning:

01/01/2009

Ending: 2/31/2009

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

Heritage Operations Group

Street Address

box 3188

City / State / Zip Code

Bloomington, IL 61701

Phone Number

()

Fax Number

()

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	Beds	2,634	25	\$ 102,708	\$ 102,349	164	\$ 6,395	1
2	2	Food Purchase	Beds	2,634	25	29	0	164	2	2
3	3	Housekeeping	Beds	2,634	25	0	0	164	0	3
4	4	Laundry	Beds	2,634	25	0	0	164	0	4
5	5	Heat & Other Utilities	Beds	2,634	25	52,602	0	164	3,275	5
6	6	Maintenance	Beds	2,634	25	524,427	74,572	164	32,652	6
7	7	Other	Beds	2,634	25	0	0	164	0	7
8	9	Medical Director	Beds	2,634	25	51,047	0	164	3,178	8
9	10	Nursing & Medical Records	Beds	2,634	25	0	60,856	164	0	9
10	11	Activities	Beds	2,634	25	22,860	22,749	164	1,423	10
11	12	Social Service	Beds	2,634	25	0	0	164	0	11
12	13	Nurse Aide Training	Beds	2,634	25	37,362	37,034	164	2,326	12
13	14	Program Transportation	Beds	2,634	25	0	0	164	0	13
14	15	Other	Beds	2,634	25	0	0	164	0	14
15	17	Administrative	Beds	2,634	25	0	0	164	0	15
16	18	Directors Fees	Beds	2,634	25	0	0	164	0	16
17	19	Professional Services	Beds	2,634	25	322,118	0	164	20,056	17
18	20	Fees, Subscription, Promotions	Beds	2,634	25	209,651	0	164	13,053	18
19	21	Clerical & General Office Expense	Beds	2,634	25	6,469,900	6,230,337	164	402,834	19
20	22	Employee Benefits & Payroll Tax	Beds	2,634	25	849,520	0	164	52,893	20
21	23	Inservice Training & Education	Beds	2,634	25	26,602	0	164	1,656	21
22	24	Travel and Seminar	Beds	2,634	25	238,931	0	164	14,876	22
23	25	Other Admin. Staff Transportatio	Beds	2,634	25	0	0	164	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,634	25	283,859	0	164	17,674	24
25	TOTALS					\$ 9,191,616	\$ 6,527,897		\$ 572,293	25

Facility Name & ID Number Heritage Manor-Normal

0048082

Report Period Beginning:

01/01/2009

Ending: 2/31/2009

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 _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	27	Other	Beds	2,634	25	\$	164	\$	1
2	30	Depreciation	Beds	2,634	25	249,793	164	15,553	2
3	31	Amortization of Pre-Op & Org	Beds	2,634	25		164		3
4	32	Interest	Beds	2,634	25	8,747	164	545	4
5	33	Real Estate Taxes	Beds	2,634	25		164		5
6	34	Rent-Facility & Grounds	Beds	2,634	25	163,432	164	10,176	6
7	35	Rent-Equipment & Vehicles	Beds	2,634	25	43,399	164	2,702	7
8	36	Other	Beds	2,634	25		164		8
9	38	Medically Nec Transportation	Beds	2,634	25		164		9
10	39	Ancillary Service Centers	Beds	2,634	25		164		10
11	40	Barber and Beauty Shops	Beds	2,634	25		164		11
12	41	Coffee and Gift Shops	Beds	2,634	25		164		12
13	42	Other	Beds	2,634	25		164		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				\$ 465,371	\$		\$ 28,976	25

Facility Name & ID Number

Heritage Manor-Normal

0048082

Report Period Beginning:

01/01/2009

Ending:

12/31/2009

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		8	9	10				
						Amount of Note						Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
						Original	Balance							
Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note									
YES	NO													
A. Directly Facility Related														
Long-Term														
1	Bank of America		xx	Mortgage			\$	\$ 4,788,740	03/11	variable	\$ 274,730	1		
2	Bank of America		xx	Loan Fees							8,310	2		
3												3		
4												4		
5												5		
Working Capital														
6	Bank of America		xx	Accounts Receivable							19,261	6		
7												7		
8												8		
9	TOTAL Facility Related						\$	\$ 4,788,740			\$ 302,301	9		
B. Non-Facility Related*														
10	Interest Income										(6,351)	10		
11	Allocated Corporate										545	11		
12												12		
13												13		
14	TOTAL Non-Facility Related						\$	\$			\$ (5,806)	14		
15	TOTALS (line 9+line14)						\$	\$ 4,788,740			\$ 296,495	15		

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ none Line # _____

* 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			
1. Real Estate Tax accrual used on 2008 report.		\$			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.)		\$	109,388		2
3. Under or (over) accrual (line 2 minus line 1).		\$	109,388		3
4. Real Estate Tax accrual used for 2009 report. (Detail and explain your calculation of this accrual on the lines below.)		\$			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.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	109,388		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2004	90,174			8
	2005	94,949			9
	2006	102,125			10
	2007	103,961			11
	2008	109,388			12
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2008	\$		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:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Heritage Manor-Normal

0048082

Report Period Beginning:

01/01/2009 Ending:

12/31/2009

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 51,164 B. General Construction Type: Exterior brick Frame wood 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:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$ <u>60,687</u>	1
2					2
3	TOTALS			\$ <u>60,687</u>	3

Facility Name & ID Number Heritage Manor-Normal

0048082

Report Period Beginning:

01/01/2009

Ending:

12/31/2009

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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	164				\$ 1,860,193	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1979 Improvements		1979		66,917						9
10	1980 Improvements		1980		48,089						10
11	1981 Improvements		1981		17,747						11
12	1982 Improvements		1982		18,009						12
13	1983 Improvements		1983		19,892						13
14	1984 Improvements		1984		25,484						14
15	1985 Improvements		1985		531,851						15
16	1986 Improvements		1986		82,460						16
17	1987 Improvements		1987		17,447						17
18	1988 Improvements		1988		133,532						18
19	1989 Improvements		1989		39,555						19
20	1990 Improvements		1990		18,557						20
21	1991 Improvements		1991		5,776						21
22	1992 Improvements		1992		8,016						22
23	1993 Improvements		1993		188,048						23
24	1994 Improvements		1994		187,325						24
25	1995 Improvements		1995		10,664						25
26	A/C Basement Laundry		1996		6,741						26
27	Asphalt Repair		1996		21,401						27
28	Remodel/Painting		1996		1,912						28
29	Fire Alarm Repair/Replace		1996		8,069						29
30	Kitchen Floor/Backsplash		1996		1,395						30
31											31
32											32
33											33
34	C/O Allocation							15,553	15,553		34
35	Book Depreciation					263,446		263,446		3,583,477	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 Heritage Manor-Normal# 0048082

Report Period Beginning:

01/01/2009 Ending: 12/31/2009

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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	Tubes--Boiler	1997	\$ 12,279	\$		\$	\$	\$	37
38	Smoke Damper	1997	2,508						38
39	Perimeter Alarm	1997	3,364						39
40	Door Alarm	1997	3,909						40
41	Parking Lot Lights	1997	1,221						41
42	Fire Door	1997	2,146						42
43									43
44	Asbestos Removal	1998	985						44
45	Fire Daper	1998	4,589						45
46	Plumbing Maintenance	1998	3,285						46
47	HVAC Repairs	1998	2,139						47
48	Boiler Retubed	1998	5,720						48
49	Remodel Resident Rooms and Halls-materials	1998	739,117						49
50	Remodel Resident Rooms and Halls- Labor	1998	4,323						50
51	Remodel Resident Rooms and Halls-Professional Fees	1998	38,935						51
52									52
53	Moving Furnature Expense	1998	6,398						53
54	Computer Room Work	1998	896						54
55	Alzheimers Addition-Materials	1998	876,511						55
56	Alzheimers Addition-Labor	1998	516						56
57	Alzheimers Addition-Professional Fees	1998	162,266						57
58	Ventalation System-Materials	1998	54,231						58
59	Ventalation System-Professional Fees	1998	33,010						59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,277,428	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	70

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

Facility Name & ID Number Heritage Manor-Normal# 0048082

Report Period Beginning:

01/01/2009 Ending: 12/31/2009

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
1	Totals from Page 12A, Carried Forward		\$ 5,277,428	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	1
2	Alzheimers Addition-Materials	1999	1,913,384						2
3	Alzheimers Addition-Labor	1999	16,393						3
4	Alzheimers Addition-Professional Fees	1999	43,955						4
5	Ventalation System-Materials	1999	2,591						5
6	Remodel Resident Rooms--Materials	1999	96,197						6
7	Remodel Resident Rooms--Professional Fees	1999	350						7
8	Patio Replacement	1999	3,700						8
9	WAN Room Renovation	1999	3,230						9
10	ALTA Survey	1999	5,488						10
11	PANIC Hardware	1999	1,941						11
12	Roof Work	1999	4,844						12
13	Boiler Replacement	1999	11,219						13
14	Garage Door	1999	985						14
15	West End Renovations-Labor	1999	2,184						15
16	Assisted Living Professional Fees	1999	1,843						16
17									17
18	West Wing Outlets	2000	8,485						18
19	Alzheimer Unit Flooring	2000	5,631						19
20	Accordian Door and Installation	2000	9,600						20
21	Air conditioning Units (2)	2000	1,240						21
22	Exterior Door Replacement	2000	6,095						22
23	Air conditioner -- Dishroom	2000	12,041						23
24	HVAC temp Control	2000	16,220						24
25	Mop sink and faucet (2)	2000	3,377						25
26	Clinical Sink	2000	847						26
27	Eye Wash Stations	2000	2,566						27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,451,834	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	34

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

Facility Name & ID Number Heritage Manor-Normal# 0048082

Report Period Beginning:

01/01/2009 Ending: 12/31/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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	
1	Totals from Page 12B, Carried Forward		\$ 7,451,834	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	1
2	West End Renovations-Labor	2000	9,940						2
3	West End Renovations-material	2000	7,991						3
4									4
5	Boiler Repair	2001	7,921						5
6	Code Alert	2001	6,248						6
7	Painting & Wallpaper Hallway	2001	2,714						7
8	Condenser	2001	3,203						8
9	Fire System Repair	2001	2,269						9
10	Sign	2001	3,266						10
11	Water Heater	2001	4,797						11
12									12
13	Smoke Detector	2002	2,000						13
14	Fence	2002	2,400						14
15	Mixing Valve	2002	2,000						15
16	Bathroom Repairs	2002	10,179						16
17	Sprinkler System	2002	1,019						17
18	Computer Cable	2002	1,076						18
19	Boiler Pump	2002	5,000						19
20	A/C Unit	2002	2,750						20
21	Administrator Office Remodel	2002	4,534						21
22	Fire System Repair	2002	1,234						22
23	A/C Repair	2002	3,535						23
24	Flag & Flag Pole	2002	600						24
25	Elevator Repairs	2002	6,862						25
26	Code Alert	2002	975						26
27	Exhaust Fan	2002	1,350						27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,545,697	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	34

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

Facility Name & ID Number Heritage Manor-Normal# 0048082

Report Period Beginning:

01/01/2009 Ending: 12/31/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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	
1	Totals from Page 12C, Carried Forward		\$ 7,545,697	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	1
2	Fire System	2003	8,614						2
3	Flag Pole	2003	490						3
4	Security Door	2003	5,990						4
5	A/C Unit	2003	1,580						5
6	Condensing Unit	2003	1,137						6
7	Compressor	2003	2,067						7
8	Sewage Ejection	2003	17,028						8
9	A/C Unit	2003	1,628						9
10									10
11	Sewage Ejection	2004	12,312						11
12	A/C Unit	2004	1,175						12
13	Water Softener	2004	18,667						13
14	Exterior Referbish	2004	2,202						14
15	Boiler	2004	16,060						15
16									16
17	Boiler	2005	388						17
18	Nurses Station	2005	8,146						18
19	Smoke Detectors	2005	3,884						19
20	Windows	2005	6,146						20
21	Tempering Valve	2005	2,510						21
22	Sewage Ejection	2005	1,310						22
23	Ansul System	2005	2,320						23
24	Accelerator	2005	1,548						24
25	A/C Unit	2005	2,550						25
26	A/C Unit	2005	1,275						26
27	Sidewalk Replacement	2005	21,297						27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,686,021	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	34

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

Facility Name & ID Number Heritage Manor-Normal# 0048082

Report Period Beginning:

01/01/2009 Ending: 12/31/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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	
1	Totals from Page 12D, Carried Forward		\$ 7,686,021	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	1
2	A/C Unit	2006	5,900						2
3	Phone System	2006	1,418						3
4	Door	2006	1,613						4
5									5
6	Interior Door	2007	425						6
7	Generator	2007	16,165						7
8	Mixing valve	2007	1,955						8
9	Water pipe	2007	2,350						9
10	Water Heater	2007	27,451						10
11	Window	2007	906						11
12	AC Condensing Unit	2007	2,345						12
13	Flooring	2007	775						13
14									14
15	Handrails	2008	2,904						15
16	Grinder Pump	2008	2,566						16
17	Exterior Painting	2008	13,372						17
18	Dining Room Windows	2008	8,150						18
19	Dining Room Roof	2008	78,218						19
20	Driveway Improvements	2008	4,400						20
21	boiler	2008	5,680						21
22	Duct Replacement	2008	16,973						22
23	Carpet	2008	54,088						23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,933,675	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	34

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

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 7,933,675	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	1
2								2
3	2009	4,458						3
4	2009	7,544						4
5	2009	31,059						5
6	2009	29,630						6
7	2009	3,800						7
8	2009	2,280						8
9	2009	17,408						9
10	2009	87,268						10
11	2009	7,625						11
12	2009	11,000						12
13	2009	6,130						13
14	2009	297,156						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		\$ 8,439,033	\$ 263,446		\$ 278,999	\$ 15,553	\$ 3,583,477	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 1,234,566	\$ 29,827	\$ 29,827	\$		\$ 1,233,788	71
72	Current Year Purchases	60,071						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,294,637	\$ 29,827	\$ 29,827	\$		\$ 1,233,788	75

D. Vehicle Depreciation (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)	\$ 9,794,357	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 293,273	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 308,826	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 15,553	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,817,265	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions. YES NO

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

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

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

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

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

15. Is Movable equipment rental included in building rental? _____

YES NO

16. Rental Amount for movable equipment: \$ 16,559 Description: _____
(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

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. _____ /2010 \$ _____

13. _____ /2011 \$ _____

14. _____ /2012 \$ _____

* 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 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		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		5,843		5,843
3	Classroom Wages (a)				
4	Clinical Wages (b)		23,559		23,559
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 29,402	\$	\$ 29,402
10	SUM OF line 9, col. 1 and 2 (e)	\$	29,402		

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$ 310,530	\$		\$ 310,530	1
2	Licensed Speech and Language Development Therapist		hrs			3,012			3,012	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			329,919	742		330,661	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts				520,461		520,461	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____					31,999			31,999	13
14	TOTAL			\$		\$ 675,460	\$ 521,203		\$ 1,196,663	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 Heritage Manor-Normal# 0048082Report Period Beginning: 01/01/2009Ending: 12/31/2009

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2009

(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	\$ 300	\$	1
2	Cash-Patient Deposits	14,860		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	693,433		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	23,080		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	56,038		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 787,711	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 787,711	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 205,033	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	14,860		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	485,540		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,179		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 708,612	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 708,612	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 79,099	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 787,711	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (229,476)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (229,476)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	308,575	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)	\$ 308,575	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)	\$ 79,099	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Heritage Manor-Normal# 0048082Report Period Beginning: 01/01/2009Ending: 12/31/2009

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	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,030,142	1
2	Discounts and Allowances for all Levels	(2,348,482)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,681,660	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,021,325	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,021,325	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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	868,214	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	160	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 868,374	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	6,351	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,351	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,577,710	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,696,095	31
32	Health Care	4,717,444	32
33	General Administration	2,101,456	33
B. Capital Expense			
34	Ownership	754,140	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee		36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,269,135	40
41	Income before Income Taxes (line 30 minus line 40)**	308,575	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 308,575	43

* 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 **Heritage Manor-Normal**

0048082

Report Period Beginning: **01/01/2009**

Ending:

12/31/2009

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	1,736	2,080	\$ 57,304	\$ 27.55	1
2	Assistant Director of Nursing	1,820	2,080	54,597	26.25	2
3	Registered Nurses	14,244	15,205	433,269	28.50	3
4	Licensed Practical Nurses	29,646	31,556	711,647	22.55	4
5	CNAs & Orderlies	137,703	144,343	1,733,451	12.01	5
6	CNA Trainees	2,400	2,400	23,559	9.82	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,830	4,196	64,065	15.27	8
9	Activity Director					9
10	Activity Assistants	14,540	15,337	145,425	9.48	10
11	Social Service Workers	2,027	2,139	42,204	19.73	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	40,289	45,139	479,592	10.62	15
16	Dishwashers					16
17	Maintenance Workers	13,702	14,935	159,222	10.66	17
18	Housekeepers	19,327	20,647	199,838	9.68	18
19	Laundry	13,893	14,817	134,022	9.05	19
20	Administrator	1,900	2,080	84,909	40.82	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,819	18,963	329,217	17.36	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	313,876	335,917	\$ 4,652,321 *	\$ 13.85	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		\$ 0		35
36	Medical Director		9,600		36
37	Medical Records Consultant		2,000		37
38	Nurse Consultant				38
39	Pharmacist Consultant		4,920		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		4,347		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 20,867		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	0	\$ 0		50
51	Licensed Practical Nurses	0	0		51
52	Certified Nurse Assistants/Aides	0	0		52
53	TOTAL (lines 50 - 52)		\$		53

Facility Name & ID Number Heritage Manor-Normal# 0048082Report Period Beginning: 01/01/2009 Ending: 12/31/2009**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. Illinois Health Care Association
- (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? _____
- (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? 7yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,000 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. _____
- (9) Are you presently operating under a sublease agreement? _____ YES xx NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES x NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
Heritage Manor Normal 38281 07/2006
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 89,790
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. \$ 1,331
- (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. \$ _____
- c. What percent of all travel expense relates to transportation of nurses and patients? 100%
- d. Have vehicle usage logs been maintained? yes
- 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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? yes
Firm Name: Sulaski & Webb
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.