

Facility Name & ID Number Heartland of Decatur

0049544 Report Period Beginning: 06/01/09 Ending: 05/31/10

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	<u>112</u>	Skilled (SNF)	<u>112</u>	<u>40,880</u>	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	<u>112</u>	TOTALS	<u>112</u>	<u>40,880</u>	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	
		3 Medicaid Recipient	Private Pay	4 Other	Total		
8	SNF	<u>6,905</u>	<u>17,391</u>	<u>13,339</u>	<u>37,635</u>	8	
9	SNF/PED					9	
10	ICF					10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	<u>6,905</u>	<u>17,391</u>	<u>13,339</u>	<u>37,635</u>	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.06%

D. How many bed-hold days during this year were paid by the Department? 15 (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 11/01/81

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/01/81 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 112 and days of care provided 12,077

Medicare Intermediary Highmark Medicare Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31 Fiscal Year: 05/31

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

Facility Name & ID Number Heartland of Decatur # 0049544 Report Period Beginning: 06/01/09 Ending: 05/31/10

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	260,588	19,406	61,245	341,239	7,064	348,303		348,303		1
2	Food Purchase		250,050		250,050		250,050	(295)	249,755		2
3	Housekeeping	143,154	29,283	5,840	178,277		178,277		178,277		3
4	Laundry	51,155	11,323		62,478		62,478		62,478		4
5	Heat and Other Utilities			197,446	197,446	1,966	199,412		199,412		5
6	Maintenance	45,628	21,019	73,513	140,160		140,160		140,160		6
7	Other (specify):* Medical Waste			1,994	1,994		1,994		1,994		7
8	TOTAL General Services	500,525	331,081	340,038	1,171,644	9,030	1,180,674	(295)	1,180,379		8
	B. Health Care and Programs										
9	Medical Director			47,450	47,450		47,450		47,450		9
10	Nursing and Medical Records	2,437,975	172,286	90,972	2,701,233	2,594	2,703,827	(1,068)	2,702,759		10
10a	Therapy	828,500	10,932	26,657	866,089		866,089		866,089		10a
11	Activities	87,566	4,503	2,685	94,754		94,754		94,754		11
12	Social Services	151,093	1,729	3,288	156,110		156,110		156,110		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,505,134	189,450	171,052	3,865,636	2,594	3,868,230	(1,068)	3,867,162		16
	C. General Administration										
17	Administrative	78,535		354,356	432,891	(104,758)	328,133		328,133		17
18	Directors Fees										18
19	Professional Services			4,622	4,622		4,622	(4,622)			19
20	Dues, Fees, Subscriptions & Promotions			41,339	41,339		41,339	(19,314)	22,025		20
21	Clerical & General Office Expenses	258,224	42,148	(56,833)	243,539		243,539	115,204	358,743		21
22	Employee Benefits & Payroll Taxes			854,323	854,323	58,647	912,970		912,970		22
23	Inservice Training & Education			2,203	2,203		2,203		2,203		23
24	Travel and Seminar			8,434	8,434		8,434		8,434		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			269,126	269,126		269,126		269,126		26
27	Other (specify):*										27
28	TOTAL General Administration	336,759	42,148	1,477,570	1,856,477	(46,111)	1,810,366	91,268	1,901,634		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,342,418	562,679	1,988,660	6,893,757	(34,487)	6,859,270	89,905	6,949,175		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

Heartland of Decatur

#0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			385,562	385,562	15,681	401,243		401,243			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			(8,348)	(8,348)	18,806	10,458		10,458			32
33	Real Estate Taxes			93,818	93,818		93,818		93,818			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			80,753	80,753		80,753		80,753			35
36	Other (specify):*											36
37	TOTAL Ownership			551,785	551,785	34,487	586,272		586,272			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			304	304		304		304			38
39	Ancillary Service Centers		300,054	1,200	301,254		301,254		301,254			39
40	Barber and Beauty Shops			19,321	19,321		19,321		19,321			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			61,320	61,320		61,320		61,320			42
43	Other (specify):* IV X-Ray & Lab		37,527	58,899	96,426		96,426		96,426			43
44	TOTAL Special Cost Centers		337,581	141,044	478,625		478,625		478,625			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,342,418	900,260	2,681,489	7,924,167		7,924,167	89,905	8,014,072			45

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

Heartland of Decatur

ID# 0049544

Report Period Beginning: 06/01/09

Ending: 05/31/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Vending Income	\$ (1,993)	21	1
2	Misc. Income	(459)	21	2
3	Activity Income	0	11	3
4	Loss on Disposal of Fixed Assets	0	36	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				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(2,452)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heartland of Decatur# 0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(295)	0	0	0	0	0	0	0	0	0	0	(295)	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	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(295)	0	0	0	0	0	0	0	0	0	0	(295)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(1,068)	0	0	0	0	0	0	0	0	0	0	(1,068)	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	TOTAL Health Care and Programs	(1,068)	0	0	0	0	0	0	0	0	0	0	(1,068)	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	(4,622)	0	0	0	0	0	0	0	0	0	0	(4,622)	19
20	Fees, Subscriptions & Promotions	(19,314)	0	0	0	0	0	0	0	0	0	0	(19,314)	20
21	Clerical & General Office Expenses	115,204	0	0	0	0	0	0	0	0	0	0	115,204	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	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	91,268	0	0	0	0	0	0	0	0	0	0	91,268	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	89,905	0	0	0	0	0	0	0	0	0	0	89,905	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland of Decatur# 0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	0	0	0	0	0	0	0	0	0	0	0	0	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)	89,905	0	0	0	0	0	0	0	0	0	0	89,905	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
HCR Manor Care, Inc.	100	Health Care & Retirement Corporation of America (see H.O. Cost Report)				

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	See						
2	V	Page						
3	V	8						
4	V							
5	V							
6	V	10a						
		Therapy Management	25,730	Heartland Rehab Services, LLC	100.00%	25,730		
7	V							
8	V							
9	V							
10	V							
11	V							
12	V							
13	V							
14	Total		\$ 380,086			\$ 380,086	\$ *	

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

Facility Name & ID Number Heartland of Decatur # 0049544 Report Period Beginning: 06/01/09 Ending: 05/31/10

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 Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending: 05/31/10

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

HCR Manor Care, Inc.

Street Address

333 North Summit St.

City / State / Zip Code

Toledo, OH 43604-2617

Phone Number

(419) 252-5500

Fax Number

(419) 254-5495

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary - Direct to All SNFs	Accumulated Cost	2,857,768,524	359 NFs	\$ 2,826,629	\$ 1,585,087	7,141,816	\$ 7,064	1
2	1	Dietary - Direct to Central Divisio	Accumulated Cost	691,284,298	95NFs	0	0	7,141,816	0	2
3	1	Dietary - Pooled	Accumulated Cost	3,310,877,906	732 NFs, HHs, & Re	0	0	7,141,816	0	3
4	5	Utilities - Direct to All SNFs	Accumulated Cost	2,857,768,524	359 NFs	0	0	7,141,816	0	4
5	5	Utilities - Direct to Central Divisio	Accumulated Cost	691,284,298	95NFs	0	0	7,141,816	0	5
6	5	Utilities - Pooled	Accumulated Cost	3,310,877,906	732 NFs, HHs, & Re	911,333	0	7,141,816	1,966	6
7	10	Nursing - Direct to All SNFs	Accumulated Cost	2,857,768,524	359 NFs	632,689	715,152	7,141,816	1,581	7
8	10	Nursing - Direct to Central Divisio	Accumulated Cost	691,284,298	95NFs	0	0	7,141,816	0	8
9	10	Nursing - Pooled	Accumulated Cost	3,310,877,906	732 NFs, HHs, & Re	469,810	0	7,141,816	1,013	9
10	17	General & Admin - Direct to All S	Accumulated Cost	2,857,768,524	359 NFs	35,518,981	0	7,141,816	88,765	10
11	17	General & Admin - Direct to Cent	Accumulated Cost	691,284,298	95NFs	1,045,204	0	7,141,816	10,798	11
12	17	General & Admin - Pooled	Accumulated Cost	3,310,877,906	732 NFs, HHs, & Re	69,554,530	79,745,671	7,141,816	150,035	12
13	22	Employee Benefits - Direct to All S	Accumulated Cost	2,857,768,524	359 NFs	6,239,311	0	7,141,816	15,593	13
14	22	Employee Benefits - Direct to Cent	Accumulated Cost	691,284,298	95NFs	2,434,366	0	7,141,816	25,150	14
15	22	Employee Benefits - Pooled	Accumulated Cost	3,310,877,906	732 NFs, HHs, & Re	8,300,418	0	7,141,816	17,904	15
16	30	Depreciation - Direct to All SNFs	Accumulated Cost	2,857,768,524	359 NFs	102,714	0	7,141,816	257	16
17	30	Depreciation - Direct to Central D	Accumulated Cost	691,284,298	95NFs	43,612	0	7,141,816	451	17
18	30	Depreciation - Pooled	Accumulated Cost	3,310,877,906	732 NFs, HHs, & Re	6,941,685	0	7,141,816	14,973	18
19										19
20	32	Directly Assigned Interest				21,122,019			18,806	20
21		Non Central Division Nursing Home Allocation				25,797,439				21
22										22
23										23
24										24
25	TOTALS					\$ 181,940,740	\$ 82,045,910		\$ 354,356	25

Facility Name & ID Number

Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	Conv. Sub Debentures		X	Various				\$ 738,560	\$ 738,560		2.5463	\$ 18,806	1						
2													2						
3													3						
4													4						
5													5						
Working Capital																			
6													6						
7													7						
8	Interest Income Other											(8,348)	8						
9	TOTAL Facility Related						\$ 738,560	\$ 738,560				\$ 10,458	9						
B. Non-Facility Related*																			
10													10						
11													11						
12													12						
13													13						
14	TOTAL Non-Facility Related						\$	\$				\$	14						
15	TOTALS (line 9+line14)						\$ 738,560	\$ 738,560				\$ 10,458	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A 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.)

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,542 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

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>Facility</u>		<u>1981, 2005, 2006</u>	<u>\$ 411,449</u>	<u>1</u>
2	<u>Facility</u>		<u>2009</u>	<u>45,126</u>	<u>2</u>
3	TOTALS			\$ 456,575	3

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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	96			1963	\$ 659,655	\$ 106,454		\$ 106,454	\$	\$ 2,148,311	4
5	6			2002	480,558						5
6				2005	1,072,957						6
7		7/1/06 Capital Rate Adj #1		2005	259,992						7
8		Therapy addition		2009	743,129						8
	Improvement Type**										
9		Current Year Depreciation				160,915		160,915		1,824,417	9
10				1983	102,669						10
11				1984	5,247						11
12				1985	4,600						12
13				1986	9,308						13
14				1987	92,366						14
15		RETIREMENTS		1987	(86,079)						15
16				1988	38,377						16
17				1989	18,196						17
18				1990	6,261						18
19				1991	162,665						19
20		RETIREMENTS		1991	(3,037)						20
21				1992	121,887						21
22		RETIREMENTS		1992	(6,084)						22
23				1993	191,712						23
24				1994	75,641						24
25				1995	47,351						25
26		A/C WALL SLEEVE UNIT		1995	2,952						26
27		INSTALL FIRE BOXES		1995	513						27
28		ELECTRICAL		1995	7,058						28
29		HANDRAILS		1995	8,442						29
30		CONCRETE FLOOR		1995	884						30
31		ARCHITECT-ARCADIA / LOBBY		1995	1,439						31
32		LIGHTING		1995	4,074						32
33		FLOORING		1995	2,080						33
34		NURSE CALL SYSTEM		1995	38,400						34
35		DOOR LOCKS		1995	698						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 Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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	
37	UPGRADE ARCADIA / LOBBY	1996	\$ 10,460	\$		\$	\$	37
38	WALL VINYL	1996	2,759					38
39	HANDRAILS	1996	9,792					39
40	CAPITALIZED LABOR-ARCADIA / LOBBY	1996	7,272					40
41	5/31/99 AUDIT ADJUSTMENT	1996	(7,272)					41
42	REMODELING-ARCADIA / LOBBY	1996	2,466					42
43	INSTALL FIRE DOORS	1996	8,340					43
44	PHONE WIRING/JACKS	1996	1,486					44
45	SIGNS/BOARDS	1996	952					45
46	A/C WORK	1996	3,237					46
47	ELECTRICAL-ARCADIA / LOBBY	1996	3,479					47
48	INSTALL TILES	1996	1,825					48
49	INSTALL ASPHALT	1996	4,390					49
50	WALL COVERINGS	1997	3,715					50
51	ROOFTOP TRANE UNITS	1997	12,448					51
52	INSTALL TILES/CEILING & WALL PANELS	1997	7,385					52
53	INSTALL WATER HEATER	1997	7,010					53
54	REPAIR ROOF LEAKS	1997	1,500					54
55	ELECTRICAL	1997	1,549					55
56	INSTALL DOORS	1997	12,737					56
57	WALL COVERINGS	1997	1,623					57
58	INSTALL VINYL TILE	1997	11,728					58
59	A/C COMPRESSOR WORK	1997	2,257					59
60	FACILITY PLAN ALLOC	1997	2,759					60
61	5/31/99 AUDIT ADJUSTMENT	1997	(2,759)					61
62	REPAIR WATER LEAKS	1997	1,408					62
63	NURSES STATION GATE	1997	625					63
64	LANDSCAPING	1997	828					64
65	SIDEWALK	1997	4,023					65
66	INSTALL PATIO COVERS	1997	1,082					66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)		\$ 4,183,015	\$ 267,369		\$ 267,369	\$ 3,972,728	70

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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		\$ 4,183,015	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	1
2	ROOFING	1998	1,992						2
3	HVAC	1998	3,794						3
4	TILE & CARPET	1998	6,771						4
5	FINISH/STUD	1998	3,333						5
6	MASONRY WORK	1998	1,333						6
7	PLUMBING	1998	3,172						7
8	PAINTING/WALLCOVERINGS	1998	2,182						8
9	ELECTRICAL WORK	1998	2,352						9
10	CORPORATE OVERHEAD	1998	1,702						10
11	5/31/99 AUDIT ADJUSTMENT	1998	(1,702)						11
12	SECURITY SYSTEM	1998	22,488						12
13	IDPU PLAN REVIEW	1998	1,362						13
14	DOORS/WINDOWS	1998	2,681						14
15	GENERAL CONTRACTOR FEES	1998	1,973						15
16	FINISH/STUD	1998	9,004						16
17	MASONRY WORK	1998	21,533						17
18	FLOORING	1998	5,943						18
19	PAINTING/WALLCOVER	1998	9,311						19
20	PLUMBING	1998	1,183						20
21	ROOFING	1998	41,500						21
22	GENERAL CONTRACTORS FEES	1998	4,278						22
23	DOORS/WINDOWS	1998	3,634						23
24	ELECTRICAL	1998	1,333						24
25	HVAC	1998	5,359						25
26	SIGNAGE	1998	11,862						26
27	WALLCOVERING	1999	18,122						27
28	FLOORING	1999	1,600						28
29	WATER HEATER	1999	1,089						29
30	CARPET	1999	2,769						30
31	LEONARD MIXING VALVE	1999	3,236						31
32	FLOOR COVERING	1999	1,552						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,379,756	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	34

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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		\$ 4,379,756	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	1
2	<u>FREIGHT CARPET TILES</u>	1999	214						2
3	<u>BUILDING DECORATIONS</u>	1999	23						3
4	<u>BATH STATION TRANSFORMER</u>	1999	3,355						4
5	<u>MJ ROST FREIGHT</u>	1999	616						5
6	<u>WALLCOVERING</u>	1999	1,325						6
7	<u>CORNERGUARD</u>	1999	270						7
8	<u>BOILER</u>	2000	3,076						8
9	<u>CONCRETE & CARPENTRY</u>	2000	30,863						9
10	<u>PAINTING</u>	2000	49,231						10
11	<u>PLUMBING</u>	2000	14,039						11
12	<u>PLUMBING-2003 AUDIT ADJUSTMENT</u>	2000	(6,908)						12
13	<u>DEVELOPERS COST-10 BED ADDTN</u>	2000	116,845						13
14	<u>DEVELOPERS COST-2003 AUDIT ADJUSTMENT</u>	2000	(116,845)						14
15	<u>ADDTL COST ON CONSTRUCTION-10 BED ADDTN</u>	2000	1,938						15
16	<u>CARPET INSTALLATION V#3504</u>	2000	1,805						16
17	<u>CEILING / FLOORING</u>	2000	25,652						17
18	<u>AWNING FRONT ENT / SERVICE ENT</u>	2000	2,013						18
19	<u>CLOSET DOOR</u>	2000	350						19
20	<u>B G ASSEMBLY</u>	2001	487						20
21	<u>B G ASSEMBLY</u>	2001	321						21
22	<u>B G ASSEMBLY</u>	2001	776						22
23	<u>WATER HEATER</u>	2001	8,452						23
24	<u>WATER HEATER</u>	2001	7,755						24
25	<u>WATER HEATER - 2003 AUDIT ADJUSTMENT</u>	2001	(500)						25
26	<u>VINLY WALL COVERING</u>	2001	434						26
27	<u>AWNING</u>	2001	2,013						27
28	<u>VINLY WALL COVERING</u>	2001	62						28
29	<u>Border</u>	2001	244						29
30	<u>VWC</u>	2001	316						30
31	<u>Wall Coverings</u>	2001	277						31
32	<u>VWC</u>	2001	200						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,528,455	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	34

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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		\$ 4,528,455	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	1
2	Painting	2001	7,218						2
3	Window Treatments	2001	648						3
4	CARPET	2001	1,629						4
5	Light Fixtures	2001	3,404						5
6	Carpet	2001	870						6
7	Handrails	2001	1,865						7
8	Add'l Cost Smoke Shelter	2001	3,960						8
9	Smoke Shelter	2001	2,015						9
10	Painting	2001	7,200						10
11	Painting	2001	2,602						11
12	Add'l Cost Smoke Shelter	2001	600						12
13	Double Glass Doors	2001	4,050						13
14	Vinyl Tile & Sheets	2001	7,759						14
15	Wallpaper & Painting Retainage	2001	500						15
16	Wallpaper & Painting	2001	4,500						16
17	Doors	2001	4,935						17
18	Smoking Shelter	2001	5,400						18
19	VWC	2001	823						19
20	Smoke Shelter	2001	3,492						20
21	Artwork	2001	2,068						21
22	ARTWORK - 2003 AUDIT ADJUSTMENT	2001	(2,068)						22
23	Smoke Shelter	2001	388						23
24	Carpet	2001	8,821						24
25	Smoke Shelter	2001	400						25
26	Smoke Shelter	2001	988						26
27	Window treatments	2001	593						27
28	Kitchen store room door	2001	1,380						28
29	Sidewalk & Parking Lot	2001	8,555						29
30	Entrance Double Door	2001	1,305						30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,614,355	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	34

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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		\$ 4,614,355	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	1
2	Shower Room Renovation	2002	655						2
3	Window treatments	2002	3,459						3
4	Carpet and Installation	2002	1,190						4
5	Artwork	2002	2,199						5
6	ARTWORK - 2003 AUDIT ADJUSTMENT	2002	(2,199)						6
7	Renovation - OH & Int.	2002	1,905						7
8	RENOVATION-2003 AUDIT ADJUSTMENT	2002	(1,905)						8
9	Reno - Flooring, Painting	2002	29,775						9
10	Reno - Plumbing & Electrical	2002	37,536						10
11	Arch & Engineering Costs	2002	2,240						11
12	Arch & Engineering Costs	2002	619						12
13	Exterior Renovations - Soffitt & Gutters	2002	9,112						13
14	7/1/06 CAPITAL RATE ADJ #2	2002	(142)						14
15	Exterior Renovations - Soffitt & Gutters	2002	1,013						15
16	Vent Work	2002	331						16
17	Baseboard	2002	4,164						17
18	Adjust asset #1680 - (Reno-Plumbing & Electrical)	2002	(4,164)						18
19	Addn. - Carpet, VWC & Sig	2002	9,213						19
20	Addtn - Concrete test & L	2002	3,599						20
21	Addtn - Permits	2002	8,834						21
22	Renovation-Roofing & Sheet Metal	2003	67,148						22
23	Renovation-General Overhead	2003	1,031						23
24	7/1/06 CAPITAL RATE ADJ #3	2003	(1,031)						24
25	Renovation-Interest	2003	581						25
26	7/1/06 CAPITAL RATE ADJ #4	2003	(581)						26
27	AWNING	2003	2,470						27
28	Landscaping-Install Façade Materials	2003	23,984						28
29	GAZEBO	2003	6,215						29
30	ADD'L COST GAZEBO	2003	2,611						30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,824,217	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	34

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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 12E, Carried Forward		\$ 4,824,217	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	1
2	Renovation-Engineering	2004	4,880						2
3	Renovation-General Overhead	2004	10,453						3
4	7/1/06 Capital Rate Adj #5	2004	(10,453)						4
5	Renovation-Interest	2004	138						5
6	7/1/06 Capital Rate Adj #6	2004	(138)						6
7	Doors and Downspouts	2004	7,110						7
8	Doors Retainage	2004	790						8
9	Vinyl Tile and Cove Base	2004	17,910						9
10	Vinyl Tile and Base	2005	2,974						10
11	7/1/06 Capital Rate Adj #7	2005	(2,974)						11
12	Vinyl Tile	2005	2,974						12
13	7/1/06 Capital Rate Adj #7	2005	(2,974)						13
14	Vinyl Tile and Cove Base	2005	10,985						14
15	Water/Sewer/Utilities	2005	76,296						15
16	7/1/06 Capital Rate Adj #8	2005	(76,296)						16
17	Paving/Parking	2005	45,064						17
18	7/1/06 Capital Rate Adj #9	2005	(45,064)						18
19	Site Concrete	2005	20,963						19
20	7/1/06 Capital Rate Adj #10	2005	(20,963)						20
21	Site Preparation	2005	50,580						21
22	7/1/06 Capital Rate Adj #11	2005	(50,580)						22
23	Fencing/Gazebo/Courtyard	2005	13,234						23
24	7/1/06 Capital Rate Adj #12	2005	(13,234)						24
25	Landscaping	2005	30,808						25
26	7/1/06 Capital Rate Adj #13	2005	(30,808)						26
27	Site Demolition	2005	25,400						27
28	7/1/06 Capital Rate Adj #17	2005	(25,400)						28
29	Water/Sewer Testing	2005	9,025						29
30	Landscaping	2005	10,269						30
31	7/1/06 Capital Rate Adj #14	2005	(10,269)						31
32	Landscaping	2005	1,838						32
33	7/1/06 Capital Rate Adj #15	2005	(1,838)						33
34	TOTAL (lines 1 thru 33)		\$ 4,874,917	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	34

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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 12F, Carried Forward		\$ 4,874,917	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	1
2	Nursing Station Carpentry	2005	3,360						2
3	Vinyl Wall Covering	2005	1,344						3
4	Architect & Engineering Fees	2005	150,302						4
5	7/1/06 Capital Rate Adj #18	2005	(13,833)						5
6	General Overhead & Interest	2005	221,331						6
7	7/1/06 Capital Rate Adj #19	2005	(221,331)						7
8	Permit Fees, Plan Reviews	2005	15,128						8
9	7/1/06 Capital Rate Adj #16	2005	(9,600)						9
10	Vinyl Wall Covering, Flooring	2005	34,342						10
11	Vinyl Wall Covering	2005	1,551						11
12	Carpet	2005	3,680						12
13	Canopy Sprinklers	2005	3,950						13
14	Blinds	2005	2,375						14
15	Vinyl Wall Covering	2005	(676)						15
16	Fabrics	2005	498						16
17	Flooring	2005	14,253						17
18	Overhead & Interest	2005	1,641						18
19	7/1/06 Capital Rate Adj #20	2005	(1,641)						19
20	Carpentry	2005	26,507						20
21	Wallcovering	2006	624						21
22	Doors	2006	5,715						22
23	HVAC	2006	16,890						23
24	Painting	2006	2,325						24
25	Rooftop Unit	2006	10,910						25
26	Demolish & Reinstall Floors	2006	30,700						26
27	Ductwork	2006	1,163						27
28	Electrical	2006	4,176						28
29	Wallcovering, Painting	2006	2,187						29
30	Fence	2006	9,983						30
31	ENGINEERING FOR ENTRANCE	2007	1,425						31
32	EXTERIOR SIGN	2008	4,344						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,198,540	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	34

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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 12G, Carried Forward		\$ 5,198,540	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	1
2	SEWER LINE	2008	707						2
3	SEWER LINE	2008	6,364						3
4	0407 RESI RM CORR OFFICE RENO	2008	7,619						4
5	0407 RESI RM CORR OFFICE RENO	2008	39,580						5
6	3 TON UNIT	2008	4,358						6
7	100 AMP PANEL	2008	1,986						7
8	ADJ HOT WATER SYS (ASSET 1903)	2008	7,947						8
9	1308 2 HOT WATER SYSTEM	2008	2,078						9
10	1308 2 HOT WATER SYSTEM	2008	302						10
11	1308 2 HOT WATER SYSTEM	2008	73,200						11
12	PT, BLD IM - ARCH, ENG & DEV COSTS	2009	120,617						12
13	PT, BLD IM - DEV GEN'L O-H	2009	54,958						13
14	PT, BLD IM - INT ON CONSTRUCTION	2009	13,277						14
15	PT, BLD IM - CARPET & PADS	2009	1,847						15
16	PT, BLD IM - WALL COVERINGS	2009	7,844						16
17	RETAINING WALL	2008	2,900						17
18	PAVING/SEALCOATING	2008	6,210						18
19	PT, LI - DEV COSTS	2009	44,176						19
20	PT, LI - GEN'L CONTRACTOR	2009	116,991						20
21									21
22	PT Addition - GEN'L CONTRACTOR	2009	13,771						22
23	PT Addition - Arch & Eng. Costs	2009	3,719						23
24	PT Addition - Wallcovering & Guards	2009	583						24
25	PT Addition - Electrical	2009	7,390						25
26	PT Addition - Arch & Eng. Costs	2009	962						26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,737,926	\$ 267,369		\$ 267,369	\$	\$ 3,972,728	34

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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	\$ 1,635,564	\$ 118,193	\$ 118,193	\$		\$ 1,328,334	71
72	Current Year Purchases	57,654						72
73	Fully Depreciated Assets							73
74	Allocated H.O. Depr. (see page 8)			15,681	15,681			74
75	TOTALS	\$ 1,693,218	\$ 118,193	\$ 133,874	\$ 15,681		\$ 1,328,334	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)	\$ 7,887,719	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 385,562	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 401,243	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 15,681	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,301,062	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: \$ 80,753 Description: 02 Concentrators, Wheelchairs, Gerichairs, Elct. Beds, Etc.

(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. _____/2011 \$ _____

13. _____/2012 \$ _____

14. _____/2013 \$ _____

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10a, 1	3534	hrs	\$ 130,091		\$	773	3,534	\$ 130,864	1
2	Licensed Speech and Language Development Therapist	10a, 1	4762	hrs	175,299			38	4,762	175,337	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a, 1	4521	hrs	166,482			10,121	4,521	176,603	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39, 2		# of prescripts				300,054		300,054	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>IV Theray</u>	43, 2						37,527		37,527	12
13	Other (specify): <u>X-Ray & Lab</u>	43, 3						58,899		58,899	13
14	TOTAL				\$ 471,872		\$ 58,899	\$ 348,513	12,817	\$ 879,284	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 Heartland of Decatur

0049544

Report Period Beginning: 06/01/09

Ending: 05/31/10

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 05/31/10

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 14,595	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>322,943</u>)	1,178,489		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	3,426		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,196,510	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	456,575		13
14	Buildings, at Historical Cost	5,737,926		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,693,218		16
17	Accumulated Depreciation (book methods)	(5,301,062)		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): <u>CIP</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,586,657	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,783,167	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 126,035	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	481,707		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	87,857		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Accrued Payable</u>	25,658		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 721,257	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	738,560		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)	\$ 738,560	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,459,817	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,323,350	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,783,167	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,687,866	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,687,866	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,839,496	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)	\$ 1,839,496	17
	B. Transfers (Itemize):		
18	Change in Interdivision	(2,204,012)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (2,204,012)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,323,350	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Heartland of Decatur# 0049544Report Period Beginning: 06/01/09Ending: 05/31/10

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	\$ 9,698,383	1
2	Discounts and Allowances for all Levels	(2,504,553)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,193,830	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,087,877	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,087,877	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	1,993	12
13	Barber and Beauty Care	19,644	13
14	Non-Patient Meals	295	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	341,808	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	51,001	19
20	Radiology and X-Ray	23,521	20
21	Other Medical Services	43,246	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 481,508	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Misc. Income & Purchase Discounts</u>	448	28
28a	<u>Late Charges</u>		28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 448	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,763,663	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,171,644	31
32	Health Care	3,865,636	32
33	General Administration	1,856,477	33
B. Capital Expense			
34	Ownership	551,785	34
C. Ancillary Expense			
35	Special Cost Centers	417,305	35
36	Provider Participation Fee	61,320	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,924,167	40
41	Income before Income Taxes (line 30 minus line 40)**	1,839,496	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,839,496	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 Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

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	1,576	1,710	\$ 61,668	\$ 36.06	1
2	Assistant Director of Nursing	6,365	6,907	180,918	26.19	2
3	Registered Nurses	16,493	17,897	462,332	25.83	3
4	Licensed Practical Nurses	28,969	31,435	641,970	20.42	4
5	CNAs & Orderlies	85,811	93,285	1,068,860	11.46	5
6	CNA Trainees					6
7	Licensed Therapist	12,817	13,973	514,420	36.82	7
8	Rehab/Therapy Aides	11,197	12,207	314,080	25.73	8
9	Activity Director	7,434	8,094	87,566	10.82	9
10	Activity Assistants					10
11	Social Service Workers	7,929	8,626	151,093	17.52	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	22,440	24,425	260,588	10.67	15
16	Dishwashers					16
17	Maintenance Workers	2,190	2,383	45,628	19.15	17
18	Housekeepers	12,048	13,117	143,154	10.91	18
19	Laundry	5,170	5,627	51,155	9.09	19
20	Administrator	2,080	2,080	78,535	37.76	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,731	14,858	258,224	17.38	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,784	1,943	22,227	11.44	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>					33
34	TOTAL (lines 1 - 33)	238,034	258,567	\$ 4,342,418 *	\$ 16.79	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	\$		35	
36	Medical Director	Monthly	47,450	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,144	10, 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				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	\$	49,594		49

C. CONTRACT NURSES

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

Facility Name & ID Number Heartland of Decatur

0049544

Report Period Beginning:

06/01/09

Ending:

05/31/10

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA \$4091
- (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? 5-10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 61,372 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 X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 61,320
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? Yes Indicate the amount. \$ 295
- (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? N/A
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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____
- (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? No
Attach invoices and a summary of services for all architect and appraisal fees.