



Facility Name & ID Number Heartland of Canton

# 0049296 Report Period Beginning: 01/01/15 Ending: 12/31/15

**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	90	Skilled (SNF)	90	32,850	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	90	TOTALS	90	32,850	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	13,774	3,778	6,938	24,490	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,774	3,778	6,938	24,490	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.55%

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 09/26/1988

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 04/07/11 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 90 and days of care provided 2,511

Medicare Intermediary CGS Administrators, LLC

**IV. ACCOUNTING BASIS**

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	200,119	15,380	19,392	234,891		234,891	234,891			1
2	Food Purchase		178,458		178,458		178,458	(10,557)	167,901		2
3	Housekeeping	103,605	12,445	267	116,317		116,317		116,317		3
4	Laundry	32,995	16,293	(200)	49,088		49,088		49,088		4
5	Heat and Other Utilities			115,157	115,157	1,282	116,439		116,439		5
6	Maintenance	51,796	11,973	83,988	147,757		147,757		147,757		6
7	Other (specify):* <b>Med Waste</b>			1,626	1,626		1,626		1,626		7
8	<b>TOTAL General Services</b>	388,515	234,549	220,230	843,294	1,282	844,576	(10,557)	834,019		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			11,000	11,000		11,000		11,000		9
10	Nursing and Medical Records	1,718,131	146,017	80,760	1,944,908	4,304	1,949,212		1,949,212		10
10a	Therapy	547,741	6,914	6,374	561,029		561,029		561,029		10a
11	Activities	52,676	2,135	2,078	56,889		56,889		56,889		11
12	Social Services	71,414		3,427	74,841		74,841		74,841		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,389,962	155,066	103,639	2,648,667	4,304	2,652,971		2,652,971		16
	<b>C. General Administration</b>										
17	Administrative	89,992		241,698	331,690	(81,824)	249,866		249,866		17
18	Directors Fees										18
19	Professional Services			22,708	22,708		22,708	(22,708)			19
20	Dues, Fees, Subscriptions & Promotions			58,606	58,606		58,606	(21,387)	37,219		20
21	Clerical & General Office Expenses	215,884	28,490	407,159	651,533		651,533	(359,172)	292,361		21
22	Employee Benefits & Payroll Taxes			503,610	503,610	19,294	522,904		522,904		22
23	Inservice Training & Education			4,260	4,260		4,260		4,260		23
24	Travel and Seminar			19,748	19,748		19,748		19,748		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			100,792	100,792		100,792		100,792		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	305,876	28,490	1,358,581	1,692,947	(62,530)	1,630,417	(403,267)	1,227,150		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,084,353	418,105	1,682,450	5,184,908	(56,944)	5,127,964	(413,824)	4,714,140		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			274,944	274,944	6,570	281,514		281,514			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			345,823	345,823	50,374	396,197	(346,047)	50,150			32
33	Real Estate Taxes			109,543	109,543		109,543		109,543			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			41,073	41,073		41,073		41,073			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			771,383	771,383	56,944	828,327	(346,047)	482,280			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		152,638		152,638		152,638		152,638			39
40	Barber and Beauty Shops			3,984	3,984		3,984		3,984			40
41	Coffee and Gift Shops	25,070			25,070		25,070		25,070			41
42	Provider Participation Fee			183,311	183,311		183,311		183,311			42
43	Other (specify):* <b>IV Ther   X-ray &amp; lab</b>		35,662	30,557	66,219		66,219		66,219			43
44	<b>TOTAL Special Cost Centers</b>	25,070	188,300	217,852	431,222		431,222		431,222			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,109,423	606,405	2,671,685	6,387,513		6,387,513	(759,871)	5,627,642			45

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

Facility Name & ID Number Heartland of Canton

# 0049296

Report Period Beginning: 01/01/15

Ending: 12/31/15

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(10,557)	2		4
5	Telephone, TV & Radio in Resident Rooms		21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds	(273)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(136)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)		27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(30,745)	21		18
19	Entertainment				19
20	Contributions	(1,058)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(20,828)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(321,288)	21		24
25	Fund Raising, Advertising and Promotional	(21,387)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Page 5a	(353,599)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (759,871)		\$	30

BHF USE ONLY					
48		49		50	51
					52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (759,871)		37

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

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

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

Heartland of Canton

Report Period Beginning: 01/01/15  
 Ending: 12/31/15

ID# 0049296

Sch. V Line  
Reference

NON-ALLOWABLE EXPENSES

Amount

1	Activity Income	\$	11	1
2	Misc. Income		21	2
3	Vending Income	(622)	21	3
4	Donations Revenue	(5,050)	21	4
5	Accounting/Collection Fees	(1,880)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(346,047)	32	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	<b>Total</b>		(353,599)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heartland of Canton# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Operating Expenses	PAGES	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	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(10,557)	0	0	0	0	0	0	0	0	0	0	(10,557)	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	<b>TOTAL General Services</b>	<b>(10,557)</b>	<b>0</b>	<b>(10,557)</b>	<b>8</b>									
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(22,708)	0	0	0	0	0	0	0	0	0	0	(22,708)	19
20	Fees, Subscriptions & Promotions	(21,387)	0	0	0	0	0	0	0	0	0	0	(21,387)	20
21	Clerical & General Office Expenses	(359,172)	0	0	0	0	0	0	0	0	0	0	(359,172)	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	<b>TOTAL General Administration</b>	<b>(403,267)</b>	<b>0</b>	<b>(403,267)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(413,824)</b>	<b>0</b>	<b>(413,824)</b>	<b>29</b>									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	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	(346,047)	0	0	0	0	0	0	0	0	0	0	(346,047)	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	<b>TOTAL Ownership</b>	<b>(346,047)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(346,047)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(759,871)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(759,871)</b>	<b>45</b>

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
HCR Manor Care, LLC	100			HCR Manor Care Svc	Toledo	Home Office
				HL Empl Svcs, LLC	Toledo	Personnel
				HL Rehab Svcs, LLC	Toledo	Therapy Mgmt Svcs
				HL Rehab Svcs, LLC	Toledo	Therapy Services
				HL Home Health Care	Toledo	Nursing Staff

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 Home Office Allocation	\$ 223,648	HCR Manor Care Services, LLC	100.00%	\$ 223,648	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	3,109,423	Heartland Employment Services, LLC	100.00%	3,109,423		4
5	V	10a Therapy Management	9,854	Heartland Rehabilitation Services, LLC	100.00%	9,854		5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 3,342,925			\$ 3,342,925	\$ *	14

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

Facility Name & ID Number

Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2			Heartland of Champaign IL, LLC	Champaign				2
3			Heartland of Decatur IL, LLC	Decatur				3
4			Heartland of Galesburg IL, LLC	Galesburg				4
5			Heartland of Henry IL, LLC	Henry				5
6			Heartland of Macomb IL, LLC	Macomb				6
7			Heartland of Moline IL, LLC	Moline				7
8			Heartland of Normal IL, LLC	Normal				8
9			Heartland of Paxton IL, LLC	Paxton				9
10			Heartland of Peoria IL, LLC	Peoria				10
11			Heartland-Riverview of East Peoria IL, LLC	East Peoria				11
12			Manor Care at Arlington Heights	Arlington Heights				12
13			Manor Care of Elgin IL, LLC	Elgin				13
14			Manor Care of Elk Grove Village IL, LLC	Elk Grove Village				14
15			Manor Care of Hinsdale IL, LLC	Hinsdale				15
16			Manor Care of Homewood IL, LLC	Homewood				16
17			Manor Care of Kankakee IL, LLC	Kankakee				17
18			Manor Care of Libertyville IL, LLC	Libertyville				18
19			Manor Care of Naperville IL, LLC	Naperville				19
20			Manor Care of Northbrook IL, LLC	Northbrook				20
21			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				21
22			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				22
23			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				23
24			Manor Care of Palos Heights (East) IL, LLC	Palos Heights				24
25			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				25
26			Manor Care of South Holland IL, LLC	South Holland				26
27			Manor Care of Westmont IL, LLC	Westmont				27
28			Manor Care of Wilmette IL, LLC	Wilmette				28
29			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				29
30			Arden Courts of Geneva IL, LLC	Geneva				30

Facility Name & ID Number

Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				1
2			Arden Courts of Hazel Crest IL, LLC	Hazel Crest				2
3			Arden Courts of Northbrook IL, LLC	Northbrook				3
4			Arden Courts of Palos Heights IL, LLC	Palos Heights				4
5			Arden Courts of South Holland IL, LLC	South Holland				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

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

# 0049296

Report Period Beginning:

01/01/15

Ending: 12/31/15

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 Services LLC  
 Street Address 333 North Summitt Street  
 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	5	Utilities - Pooled	Accumulated Cost	559 NFs, HHs, & R	\$ 818,127	\$	6,151,971	\$ 1,282	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	357 NFs			6,151,971	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	85 NFs			6,151,971	0	3
4									4
5	10	Nursing - Pooled	Accumulated Cost	559 NFs, HHs, & R	314,713	212,796	6,151,971	493	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	357 NFs	2,144,378	1,338,476	6,151,971	3,811	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	85 NFs			6,151,971	0	7
8									8
9	17	Gen/Admin-Pooled	Accumulated Cost	559 NFs, HHs, & R	60,268,030	28,103,285	6,151,971	94,471	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	357 NFs	14,494,897	5,630,812	6,151,971	25,761	10
11	17	Gen/Admin-Direct to West Div SNFs	Accumulated Cost	85 NFs	3,257,281		6,151,971	21,591	11
12									12
13	22	Empl Bnfts-Pooled	Accumulated Cost	559 NFs, HHs, & R	5,205,729		6,151,971	8,160	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	357 NFs	6,264,775		6,151,971	11,134	14
15	22	Empl Bnfts-Direct to West Div SNFs	Accumulated Cost	85 NFs			6,151,971	0	15
16									16
17	30	Depreciation - Pooled	Accumulated Cost	559 NFs, HHs, & R	3,394,861		6,151,971	5,322	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	357 NFs	702,366		6,151,971	1,248	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	85 NFs			6,151,971	0	19
20									20
21									21
22	32	Pooled Interest	Accumulated Cost		28,376,750		6,151,971	44,481	22
23	32	Directly Assigned Interest	Not Allocated		18,868,647			5,893	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions			33,166,797				24
25	TOTALS				\$ 177,277,351	\$ 35,285,370		\$ 223,648	25

Facility Name & ID Number

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

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	Conv. Sub Debentures		X				\$ 81,675	\$ 78,039		0.0755	\$ 5,893						
2																	
3																	
4																	
5																	
<b>Working Capital</b>																	
6																	
7	Pooled Interest										44,481						
8	Interest Expense / Interest Income										(224)						
9	<b>TOTAL Facility Related</b>						\$ 81,675	\$ 78,039			\$ 50,150						
<b>B. Non-Facility Related*</b>																	
10																	
11																	
12																	
13																	
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$						
15	<b>TOTALS (line 9+line14)</b>						\$ 81,675	\$ 78,039			\$ 50,150						

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.)





Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?                 YES            X       NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

**PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.**

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**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 28,361 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).

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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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>		<u>1988</u>	\$ <u>55,973</u>	<u>1</u>
2			<u>2006 &amp; 2008</u>	<u>2,153</u>	<u>2</u>
3	<b>TOTALS</b>			\$ <b>58,126</b>	<b>3</b>

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	90	1988	1988	\$ 1,936,360	\$ 77,798		\$ 77,798	\$	\$ 1,907,252	4
5	Audit Adj 7/1/03 (#1)		1988	(1,508)						5
6			1994	8,975						6
7			2006	364,683						7
8			2008	248,896						8
<b>Improvement Type**</b>										
9	Current Year Depreciation				123,117		123,117		2,013,069	9
10	Site Work		1988	125,431						10
11	Sewer & Water Lines		1988	85,093						11
12	Paving		1988	82,940						12
13	Yew Trees		1991	4,440						13
14	Landscaping - Stone Wall		1992	3,812						14
15	Drain Tiles and Catch Basins		1992	7,550						15
16	AUDIT ADJ 7/1/03 (#2) - Drain Tiles		1992	(45)						16
17	AUDIT ADJ 7/1/03 (#2) -Reverse Adjustment		1992	45						17
18	Credit on Land Imp-CNCLD Retainer		1992	(755)						18
19	Fire Rated Door - Staff Development		1992	2,444						19
20	Plumbing - Mixing Valve		1992	676						20
21	Carpeting		1992	5,804						21
22	AUDIT ADJ 7/1/03 (#3) - Carpeting		1992	(5,804)						22
23	Carpet Vestibule Lounge - AUDIT ADJ 7/1/03 (#4) - CHG YEAR		1992	5,804						23
24	Renovation (Moved from CIP in 1995)		1993	5,360						24
25	Electrical (Moved from CIP in 1995)		1993	1,748						25
26	Aluminum Awning		1993	1,376						26
27	Wood Fence for Courtyard		1993	1,785						27
28	Replace Sod		1993	2,575						28
29	Seal & Stripe Parking Lot		1994	7,564						29
30	Painting		1994	994						30
31	Interior DR Remodel, Carpentry		1994	8,650						31
32	Elec, Plumb, DR Remodel		1994	5,130						32
33	Sprinkler Sys		1994	1,193						33
34	Carpet Lobby, Offices, Nurses Station		1994	13,908						34
35										35
36										36

\*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Heartland of Canton

# 0049296

Report Period Beginning:

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## XI. OWNERSHIP COSTS (continued)

## B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Concrete Sidewalk	1995	\$ 4,440	\$		\$	\$	\$	37
38	Fencing	1995	1,732						38
39	Vinyl Flooring	1995	949						39
40	Electrical	1995	1,154						40
41	Cabinets in Alzheimers Unit	1995	1,394						41
42	Counter Top	1995	244						42
43	Doors	1995	7,346						43
44	Architectural Fees A/L Lounge Renovation	1995	2,231						44
45	Electrical Engineering and Architectural Service Fees-CHG YR	1995	9,766						45
46	Carpet	1996	181						46
47	Painting	1996	1,750						47
48	Painting	1996	1,806						48
49	Labor, Material, Permits to Renovate A/L Lounge	1996	5,615						49
50	Carpeting	1996	1,060						50
51	(51) Doors	1996	8,278						51
52	Grilles for Sliding Glass Door for A/L Lounge	1996	181						52
53	Credit on BLD IMP- CNCLD Retainer	1996	(18)						53
54	Ceramic Tile	1996	3,511						54
55	Painting	1997	148						55
56	Architectural Services	1997	375						56
57	Architectural Services -Alzheimers Unit	1997	2,075						57
58	Additional Architectural Services	1997	500						58
59	Architectural Services - Alzheimers Unit	1997	575						59
60	Add'l HVAC Cost	1997	232						60
61	Architectural Services - AUDIT ADJ 7/1/03 (#7) CHG YEAR	1997	3,725						61
62	Engineering Services - AUDIT ADJ 7/1/03 (#7) CHG YEAR	1997	250						62
63	Construction Overhead and Interest-AUDIT ADJ 7/1/03 (#7) CHG	1997	18,034						63
64	HVAC - AUDIT AJD 7/1/03 (#7) CHG YEAR	1997	194,747						64
65	Lift Station - AUDIT ADJ 7/1/03 (#7) CHG YEAR	1997	25,000						65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,222,406	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	70

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

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## XI. OWNERSHIP COSTS (continued)

## B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,222,406	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	1
2	HVAC	1998	35,458						2
3	A/C DESIGN & INSTALLATION	1998	36,185						3
4	AA ON ROOFTOP UNIT	1998	7,360						4
5	ROOF TOP UNIT	1998	11,100						5
6	FACIA BOARD & GUTTERS	1998	13,000						6
7	Asphalt Paving	1998	17,441						7
8	INSTALL HVAC-AUDIT ADJ 7/1/03 (#12) CHG YEAR	1998	1,475						8
9	INSTALL DAMPER HVAC-AUDIT ADJ 7/1/03 (#12) CHG YEAR	1998	643						9
10	INSTALL RTU HVAC-AUDIT ADJ 7/1/03 (#12) CHG YEAR	1998	1,200						10
11	WALLCOVERINGS	1999	5,319						11
12	CONSTRUCTION OVERHEAD	1999	11,221						12
13	AUDIT ADJ 7/1/03 (#8) - OVERHEAD	1999	(11,221)						13
14	WALLCOVERINGS	1999	4,097						14
15	AUDIT ADJ 7/1/03 (#9) - WALLCOVERINGS	1999	(225)						15
16	SECURE CARE LOCKING SYSTEM	1999	5,101						16
17	PARTITIONS	1999	738						17
18	WALLCOVERINGS-AUDIT ADJ 7/1/03 (#10) CHG YEAR	1999	1,233						18
19	CORNER GUARDS-AUDIT ADJ 7/1/03 (#10) CHG YEAR	1999	251						19
20	COVE BASE-AUDIT ADJ 7/1/03 (#10) CHG YEAR	1999	539						20
21	LOREN COOK ROOF EXHAUST-AUDIT ADJ 7/1/03 (#10) CHG	1999	1,325						21
22	WALL VINYL COVERING	1999	1,936						22
23	CABINETS & TOPS	1999	5,247						23
24	PAINTING	1999	1,450						24
25	PAINTING	1999	17,000						25
26	AUDIT ADJ 7/1/03 (#11) - PAINTING	1999	(17,000)						26
27	FLOORING - COVE BASE	1999	1,258						27
28	CUSTOM CABINETS	1999	5,820						28
29	PAINTING	1999	15,000						29
30	CEILING INSTALLATION-AUDIT ADJ 7/1/03 (#12) CHG YEAR	1999	10,367						30
31	AUDIT ADJ 7/1/03 (#13) - CEILING INSULATION	1999	(10,367)						31
32	DESIGN FEES FOR ALZHEIMERS UNIT	1999	1,050						32
33	DESIGN FEES FOR ALZHEIMERS UNIT	1999	(1,050)						33
34	TOTAL (lines 1 thru 33)		\$ 3,395,358	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	34

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

Facility Name &amp; ID Number Heartland of Canton

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 3,395,358	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	1
2	WALLCOVERING	1999	132						2
3	WALLCOVERING	1999	116						3
4	WALLCOVERING	1999	496						4
5	COOLER	1999	1,245						5
6	AUDIT ADJ 7/1/03 (#14) - COOLER	1999	(1,245)						6
7	WALLCOVERING	1999	744						7
8	AUDIT ADJ 7/1/03 (#15) - WALLCOVERING	1999	(744)						8
9	PAINTING	1999	33,450						9
10	AUDIT ADJ 7/1/03 (#16) - PAINTING	1999	(33,450)						10
11	CABINETS & COUNTERTOPS	1999	11,067						11
12	AUDIT ADJ 7/1/03 (#17) - CABINETS	1999	(11,067)						12
13	CARPETING & FLOORING	1999	1,258						13
14	AUDIT ADJ 7/1/03 (#18) - CARPETING	1999	(1,258)						14
15	HVAC	1999	3,318						15
16	AUDIT ADJ 7/1/03 (#19) - HVAC	1999	(3,318)						16
17	CEILING INSTALLATION	1999	10,367						17
18	AUDIT ADJ 7/1/03 (#20) - CEILING INSTALLATION	1999	(10,367)						18
19									19
20	FLOORING	2000	24,374						20
21	CONSTRUCTION OVERHEAD AND INTEREST	2000	31,653						21
22	AUDIT ADJ 7/1/03 (#21) - CONSTRUCTION	2000	(31,653)						22
23	DOOR HOLDERS	2000	1,623						23
24	FLOOR COVERING	2000	1,495						24
25	DRY SPRINKLER SYSTEM	2000	1,381						25
26	DRYWALL	2000	6,160						26
27	FREIGHT ON FABRIC	2001	534						27
28	FURNISH & INSTALL HANDRAILS	2001	943						28
29	DOORS	2001	4,200						29
30	ROOF	2001	13,000						30
31	COVE BASE	2001	5,885						31
32	AUDIT ADJ 7/1/03 (# 26) - COVE BASE	2001	(5,885)						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,449,813	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	34

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

Facility Name &amp; ID Number Heartland of Canton

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 3,449,813	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	1
2	RESIDENT ROOM PAINTING	2002	4,484						2
3	AUDIT ADJ 7/1/03 (# 27) - RESIDENT ROOM PAINTING	2002	(4,484)						3
4	RESIDENT ROOM PAINTING	2002	38,492						4
5	AUDIT ADJ 7/1/03 (#22) - PAINTING	2002	(2,814)						5
6	DOORS	2002	3,225						6
7	GENERAL CONSTRUCTION	2002	9,542						7
8	RENOVATION ELECTRICAL-AUDIT ADJ 7/1/03 (#24) CHG YI	2002	61,600						8
9	AUDIT ADJ 7/1/03 (#23) - RENOVATION ELECTRICAL	2002	(2,284)						9
10	STAINLESS STEEL VWC	2002	9,059						10
11	STAINLESS STEEL VWC	2002	1,007						11
12	ROOF	2003	17,781						12
13	ROOF	2003	970						13
14	7/1/06 CAPITAL RATE ADJUST #1	2003	(970)						14
15	ROOFING & SHEET METAL	2003	53,562						15
16	GENERAL CONSTRUCTION	2003	3,994						16
17	AUDIT ADJ 7/1/03 (#25) - GENERAL CONSTRUCTION	2003	(3,994)						17
18	CARPET AND INSTALL	2003	22,469						18
19	PAVING	2003	72,546						19
20	OVERHEAD & INTEREST	2003	8,586						20
21	AUDIT ADJ 12/03 (#1) OVERHEAD & INT	2003	(8,586)						21
22	AUDIT ADJ 7/1/03 (#5) - PG 12A LINE 47 + PG 12A LINE 55	2003	(2)						22
23	AUDIT ADJ 7/1/03 (#5) - REVERSAL	2003	2						23
24	CEILING	2004	1,817						24
25	WINDOW	2004	3,078						25
26	DOOR	2004	1,600						26
27	SHEET VINYL FLOORING	2004	7,250						27
28	CUSTOM CABINETS	2004	2,354						28
29	VCT AND COVE BASE	2004	2,250						29
30	ARCH & ENGINEERING COSTS	2005	2,420						30
31	ARCH & ENGINEERING COSTS	2005	423						31
32	HANDRAIL AND BACKER	2005	27,820						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,783,011	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	34

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

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Report Period Beginning:

01/01/15

Ending:

12/31/15

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 3,783,011	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	1
2	MAGNETIC DOOR	2005	2,515						2
3	METAL DOORS	2005	2,485						3
4	DOOR FRAMES	2005	24,900						4
5	ARCHITECT & ENGINEERING COSTS	2005	10,281						5
6	OVERHEAD & INTEREST	2005	10,238						6
7	7/1/06 CAPITAL RATE ADJUST #2	2005	(10,238)						7
8	INTEREST ON CONSTRUCTION	2005	735						8
9	7/1/06 CAPITAL RATE ADJUST #3	2005	(735)						9
10	WALLCOVERING	2005	1,452						10
11	7/1/06 CAPITAL RATE ADJUST #4	2005	(1,452)						11
12	PLAN REVIEWS	2005	2,400						12
13	BASIC ELECTRICAL	2005	71,574						13
14	INSTALLATION OF 10 PTAC UNITS	2005	616						14
15	GENERATOR	2006	7,415						15
16	GENERATOR	2006	5,493						16
17	INSTALLATION OF 5 PTAC UNITS	2006	3,275						17
18	ARCHITECT & ENGINEERING COSTS	2006	36,887						18
19	ARCHITECT & ENGINEERING COSTS	2006	6,472						19
20	ENGINEERING - CIVIL	2006	8,600						20
21	GENERAL OVERHEAD	2006	20,273						21
22	PLAN REVIEWS	2006	7,286						22
23	INTEREST ON CONSTRUCTION	2006	3,433						23
24	CARPETING & PADS	2006	1,615						24
25	WALLCOVERING	2006	1,845						25
26	SPRINKLERS	2006	1,075						26
27	HVAC	2006	3,417						27
28	VINYL WALL COVERING	2006	1,022						28
29	VINYL WALL COVERING	2006	130						29
30	CARPET	2006	1,085						30
31	CARPENTRY	2006	15,800						31
32	GENERAL CONTRACTOR - PT ADDITION	2006	98,220						32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,121,122	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	34

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

Facility Name &amp; ID Number Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

## XI. OWNERSHIP COSTS (continued)

## B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 4,121,122	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	1
2	SOIL TESTING	2006	4,866						2
3	CONCRETE TESTING	2006	188						3
4	CONCRETE PAD AND RAMP	2007	13,712						4
5	1006 NURSE CALL SYSTEM	2007	8,691						5
6	1006 NURSE CALL SYSTEM	2007	1,133						6
7	window glass	2007	1,089						7
8	RETAINAGE FOR WIRING	2007	1,164						8
9	WIRING	2007	10,476						9
10	FIRE ALARM MOTHERBOARD	2007	1,620						10
11	CARPENTRY	2007	23,900						11
12	SIDEWALK	2007	23,500						12
13	SIDEWALK	2007	3,750						13
14	SIDEWALK INSTALLATION	2008	3,980						14
15	SIDEWALK	2008	1,070						15
16	ENG COSTS FOR SIDEWALK DESIGN	2007	5,447						16
17	CARPET - PT ADDITION	2008	3,337						17
18	CANTON PT ADT'N-GEN'L CNTR SITE WORK	2008	9,654						18
19	CANTON PT ADT'N-ARCH & ENGR COSTS	2008	55,263						19
20	CANTON PT ADT'N-GEN'L O-H CAPITAL	2008	83,955						20
21	CANTON PT ADT'N-PLAN REVIEWS	2008	6,000						21
22	CANTON PT ADT'N-INT ON COSTS	2008	12,978						22
23	CANTON PT ADT'N-MILLWORK	2008	131						23
24	CANTON PT ADT'N-RESILIENT FLOORING	2008	2,940						24
25	CANTON PT ADT'N-CARPETING & PADS	2008	3,347						25
26	CANTON PT ADT'N-WALL COVERING	2008	4,099						26
27	CANTON PT ADT'N-CORNER GUARDS	2008	195						27
28	DOOR OPENERS	2008	6,085						28
29	garage electrical	2008	318						29
30	garage electrical	2008	2,862						30
31	SPRINKLER PIPING	2008	20,000						31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,436,871	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	34

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

Facility Name &amp; ID Number Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 4,436,871	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	1
2	Parking Blocks	2009	7,200						2
3	FIRE ALARM MOTHERBOARD	2007	(1,620)						3
4	paint 32 rooms	2008	3,350						4
5	adj asset 20422	2007	(1,620)						5
6	sprinkler system	2009	25,430						6
7	sprinkler system	2009	151						7
8	drainage piping	2009	76,290						8
9	courtyard lights	2010	3,225						9
10	sidewalk	2010	7,445						10
11	add'l cost sidewalk	2010	7,445						11
12									12
13	double egress doors	2010	13,510						13
14	Install radiant heat in halls, dining room, lobby, kitchen	2011	35,202						14
15	install radiant heat in halls, dining room, lobby, kitchen	2011	3,612						15
16	remove walls, patch, paint, primer walls	2011	36,927						16
17	WATER HEATER	2010	9,250						17
18	CABINTRY FOR CHARTING	2011	2,982						18
19	remove walls, patch, paint, primer walls	2011	3,285						19
20	double egress doors	2011	3,104						20
21	ADJUST ASSET # 20509	2011	2,950						21
22	WATER HEATER	2011	5,604						22
23	concrete sidewalk	2010	4,325						23
24	sealcoat pkg lot	2010	9,797						24
25	0112 Exhaust System Upgrade	2012	33,736						25
26	0112 Exhaust System Upgrade	2012	3,785						26
27	0412 Mixing Valves	2012	45,741						27
28	3 COMPARTMENT SINK	2012	3,942						28
29	COOLING UNIT	2012	17,250						29
30	ADJ ASSET #20552-mixing valves	2012	8,038						30
31									31
32	Dining room fire doors	2013	14,910						32
33	100 Hall fire doors	2013	14,920						33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,837,036	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	34

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

Facility Name & ID Number Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12G, Carried Forward</b>		\$ 4,837,036	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	1
2	hvac system-front office & nurse station	2014	12,722						2
3	HVAC addt'l cost-front office & nurse station	2014	35,469						3
4	HVAC addt'l cost-front office & nurse station	2014	8,922						4
5	PARKING LOT SEAL coat & striping	2014	11,695						5
6	HVAC addt'l cost-front office & nurse station	2014	6,205						6
7	CONCRETE SIDEWALK remove & replace	2014	4,468						7
8	Install new tile in central bath	2014	3,465						8
9	Carpet tile in laundry & fire stop board nurse station	2014	2,193						9
10									10
11	HVAC Repairs - Exchanger, Blower, Motor, Pulley, Belts, Control	2014	28,467						11
12	RTU Heat Exchanger for Kitchen	2015	6,171						12
13	Consulting Engineer for Hot Water System	2015	7,000						13
14	Grinder Pump for Septic Tank	2015	5,517						14
15	Wall Cover M2 Corridor	2015	3,379						15
16	Wall Cover Freight M2 Corridor	2015	335						16
17	Steel Door & Key Pad for Central Bath	2015	4,075						17
18	Engineering for Water Pressure Boost System (1 of 2)	2015	3,779						18
19	Wiring/Conduit for Generator Corrections	2015	4,410						19
20	Engineering for Water Pressure Boost System (2 of 2)	2015	3,721						20
21	Renov - Carpeting & Wallcovering in Corridors	2015	36,978						21
22	Wall Covering for 100, 300, 400, & Svc Corridors	2015	5,220						22
23	Renov - Resilient Flooring In Corridors	2015	4,318						23
24	Metal Door for Dining /Service Hall	2015	7,514						24
25	Sprinkler Pipe Repl Above Laundry	2015	6,854						25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,049,913	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	34

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

Facility Name & ID Number Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

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**XI. OWNERSHIP COSTS (continued)**

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

1	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		\$ 5,049,913	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 5,049,913	\$ 200,915		\$ 200,915	\$	\$ 3,920,321	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,878,230	\$ 74,029	\$ 74,029	\$		\$ 1,706,284	71
72	Current Year Purchases	35,302						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			6,570	6,570			74
75	TOTALS	\$ 1,913,532	\$ 74,029	\$ 80,599	\$ 6,570		\$ 1,706,284	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,021,571	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 274,944	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 281,514	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 6,570	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,626,605	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.

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**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	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

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

12. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2018 \$ \_\_\_\_\_

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: \$ 20,759

Description: O2 Concentrators, Wheelchairs, Geri Chairs, Elec. 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	Patient Transportation	2006 Ford E350 Van	\$ 660.00	\$ 20,314	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ 660.00	\$ 20,314	21

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

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	<b>TOTALS</b>	\$	\$	\$	\$
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**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a	1996 hrs	\$ 90,952		\$	293	1,996	\$ 91,245	1
2	Licensed Speech and Language Development Therapist	10a	171 hrs	7,812			997	171	8,809	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	2371 hrs	108,049			5,624	2,371	113,673	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				152,638		152,638	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>IV Therapy</u>	43, 2					35,662		35,662	12
13	Other (specify): <u>X-Ray &amp; Lab</u>	43, 3				30,557			30,557	13
14	<b>TOTAL</b>			\$ 206,813		\$ 30,557	\$ 195,214	4,538	\$ 432,584	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 Canton

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12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 3,440	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>(296,735)</u> )	703,966		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 707,406	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	58,126		13
14	Buildings, at Historical Cost	5,049,913		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,913,532		16
17	Accumulated Depreciation (book methods)	(5,626,605)		17
18	Deferred Charges	101,237		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec <u>OMIT</u> )			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,496,203	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,203,609	\$	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 66,271	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	215,938		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	108,745		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Accrued Payables</u>	86,625		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 477,579	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	78,039		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 78,039	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 555,618	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,647,991	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,203,609	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,673,976</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,673,976</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(762,914)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (762,914)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>	<b>Change in Interdivision</b>	736,929	<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$ 736,929	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,647,991</b>	<b>24</b> *

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

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note:** This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
<b>I. Revenue</b>		<b>Amount</b>	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,554,921	1
2	Discounts and Allowances for all Levels	(2,033,246)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 3,521,675</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,727,235	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,727,235</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	622	12
13	Barber and Beauty Care	3,750	13
14	Non-Patient Meals	10,557	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	289,150	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	26,461	19
20	Radiology and X-Ray	1,307	20
21	Other Medical Services	38,519	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 370,366</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	5,050	24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 5,050</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Misc. Income &amp; Purchase Discount</b>	<b>273</b>	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 273</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 5,624,599</b>	<b>30</b>

		2	
<b>II. Expenses</b>		<b>Amount</b>	
<b>A. Operating Expenses</b>			
31	General Services	843,294	31
32	Health Care	2,648,667	32
33	General Administration	1,692,947	33
<b>B. Capital Expense</b>			
34	Ownership	771,383	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	247,911	35
36	Provider Participation Fee	183,311	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 6,387,513</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(762,914)</b>	<b>41</b>
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (762,914)</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 1,736,454	44
45	Private Pay - Net Inpatient Revenue	951,590	45
46	Medicare - Net Inpatient Revenue	302,193	46
47	Other-(specify) <u>Hospice</u>	266,230	47
48	Other-(specify) <u>Insurance</u>	265,208	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 3,521,675</b>	<b>49</b>

\* 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 Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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	1,418	1,508	\$ 56,533	\$ 37.49	1
2	Assistant Director of Nursing	4,227	4,494	127,101	28.28	2
3	Registered Nurses	13,414	14,261	372,674	26.13	3
4	Licensed Practical Nurses	20,061	21,328	470,662	22.07	4
5	CNAs & Orderlies	54,149	57,568	661,370	11.49	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	6,946	7,386	336,577	45.57	7
8	Rehab/Therapy Aides	6,683	7,106	211,164	29.72	8
9	Activity Director	3,519	3,744	52,676	14.07	9
10	Activity Assistants					10
11	Social Service Workers	3,139	3,342	71,414	21.37	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,869	17,963	200,119	11.14	15
16	Dishwashers					16
17	Maintenance Workers	1,934	2,057	51,796	25.18	17
18	Housekeepers	9,187	9,785	103,605	10.59	18
19	Laundry	3,588	3,816	32,995	8.65	19
20	Administrator	2,080	2,080	89,992	43.27	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,826	11,594	215,884	18.62	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	1,909	2,033	29,791	14.65	31
32	Other Health Care(specify)					32
33	Other(specify)	1,860	1,980	25,070	12.66	33
34	TOTAL (lines 1 - 33)	161,809	172,045	\$ 3,109,423 *	\$ 18.07	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	11,000	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				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)		\$ 11,000		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	973	\$ 61,291	10, 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	973	\$ 61,291		53



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
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8												
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10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Heartland of Canton

# 0049296

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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. ICHA \$2,111 & AHCA \$1,324
- (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. \$ 30,306 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? YES  
If YES, give effective date of lease. 04/07/11
- (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. \$ 183,311  
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. \$ 10,557
- (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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. NO  
Attach invoices and a summary of services for all architect and appraisal fees.