

Facility Name & ID Number Heddington Oaks

0052357 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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 N/A

	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>214</u>	Skilled (SNF)	<u>214</u>	<u>78,110</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>214</u>	TOTALS	<u>214</u>	<u>78,110</u>	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	<u>43,760</u>	<u>16,724</u>	<u>6,546</u>	<u>67,030</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>43,760</u>	<u>16,724</u>	<u>6,546</u>	<u>67,030</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.81%

D. How many bed-hold days during this year were paid by the Department?

204 (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

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 09/25/2013

J. Was the facility purchased or leased after January 1, 1978?

YES Date New Construction 2013 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 46 and days of care provided 6,546

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name & ID Number

Heddington Oaks

0052357

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	672,832	24,159		696,991		696,991	696,991			1
2	Food Purchase		426,243		426,243		426,243	(3,998)	422,245		2
3	Housekeeping	321,763	54,862		376,625		376,625		376,625		3
4	Laundry	143,000	23,152		166,152		166,152		166,152		4
5	Heat and Other Utilities			340,890	340,890		340,890		340,890		5
6	Maintenance	90,468	46,096	134,596	271,160		271,160		271,160		6
7	Other (specify):*										7
8	TOTAL General Services	1,228,063	574,512	475,486	2,278,061		2,278,061	(3,998)	2,274,063		8
	B. Health Care and Programs										
9	Medical Director			5,004	5,004		5,004		5,004		9
10	Nursing and Medical Records	5,185,639	638,175	826,941	6,650,755		6,650,755	(42,719)	6,608,036		10
10a	Therapy										10a
11	Activities	295,229	6,355	693	302,277		302,277		302,277		11
12	Social Services	159,084		561	159,645		159,645		159,645		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	5,639,952	644,530	833,199	7,117,681		7,117,681	(42,719)	7,074,962		16
	C. General Administration										
17	Administrative	136,387		97,571	233,958		233,958	(60,321)	173,637		17
18	Directors Fees										18
19	Professional Services			673,955	673,955		673,955	130,304	804,259		19
20	Dues, Fees, Subscriptions & Promotions			23,861	23,861		23,861	(1,291)	22,570		20
21	Clerical & General Office Expenses	338,128	5,225	57,541	400,894		400,894	54,161	455,055		21
22	Employee Benefits & Payroll Taxes			853,995	853,995		853,995	650,614	1,504,609		22
23	Inservice Training & Education			1,278	1,278		1,278		1,278		23
24	Travel and Seminar			6,132	6,132		6,132		6,132		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			235,920	235,920		235,920	(211,381)	24,539		26
27	Other (specify):*										27
28	TOTAL General Administration	474,515	5,225	1,950,253	2,429,993		2,429,993	562,086	2,992,079		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,342,530	1,224,267	3,258,938	11,825,735		11,825,735	515,369	12,341,104		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

Heddington Oaks

#0052357

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	
	D. Ownership											
30	Depreciation			1,355,914	1,355,914	1,355,914	9,795	1,365,709				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,967,333	1,967,333	1,967,333	(64,224)	1,903,109				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			51,820	51,820	51,820		51,820				35
36	Other (specify):*											36
37	TOTAL Ownership			3,375,067	3,375,067	3,375,067	(54,429)	3,320,638				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		411,900	753,883	1,165,783	1,165,783		1,165,783				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			490,593	490,593	490,593		490,593				42
43	Other (specify):* Non-Allowable Co			2,439,792	2,439,792	2,439,792	(2,439,792)					43
44	TOTAL Special Cost Centers		411,900	3,684,268	4,096,168	4,096,168	(2,439,792)	1,656,376				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,342,530	1,636,167	10,318,273	19,296,970	19,296,970	(1,978,852)	17,318,118				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 Heddington Oaks

0052357

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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	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,998)	2		4
5	Telephone, TV & Radio in Resident Rooms	(42,719)	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				9
10	Interest and Other Investment Income	(64,224)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(5,960)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,445)	43		18
19	Entertainment	(287)	43		19
20	Contributions	125	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(627,691)	43		24
25	Fund Raising, Advertising and Promotional	(58,212)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(1,765,379)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,569,790)		\$	30

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

		1	2	
		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)	590,938		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 590,938		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,978,852)		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						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

Heddington Oaks

ID# 0052357

Report Period Beginning: 01/01/2015

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Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Disallow Medicare Ancillary Costs	\$ (55,093)	43	1
2	Lobbying Cost	(8,000)	21	2
3	Lobbying Cost	(5,097)	20	3
4	Disallow Demolition Costs of Bel-Wood	(1,697,189)	43	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	(1,765,379)		49

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
Peoria County	100	N/A		N/A		

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	17 Management Fee	\$ 82,000	Peoria County	100.00%	\$	\$ (82,000)	1
2	V	18 County Board & Administration		Peoria County	100.00%	21,679	21,679	2
3	V	19 County Auditor		Peoria County	100.00%	9,791	9,791	3
4	V	19 Finance		Peoria County	100.00%	218,395	218,395	4
5	V	19 Information Technology	618,000	Peoria County	100.00%	465,351	(152,649)	5
6	V	19 State's Attorney		Peoria County	100.00%	54,766	54,766	6
7	V	21 Human Resources		Peoria County	100.00%	65,968	65,968	7
8	V	22 Retirement & Employer Taxes		Peoria County	100.00%	1,265,402	1,265,402	8
9	V	22 Unemployment	10,593	Peoria County	100.00%	2,611	(7,982)	9
10	V	22 Work Comp	200,788	Peoria County	100.00%	49,490	(151,298)	10
11	V	22 Health Insurance	853,995	Peoria County	100.00%	187,106	(666,889)	11
12	V	30 Depreciation - Equip & Vehicle		Peoria County	100.00%	15,755	15,755	12
13	V			Peoria County	100.00%			13
14	Total		\$ 1,765,376			\$ 2,356,314	\$ * 590,938	14

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

Facility Name & ID Number Heddington Oaks # 0052357 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	Robert Baietto	Chairperson	Administrative	0.00	N/A	1	<1%	N/A	\$ N/A	N/A	1
2	Thomas O'Neill	Vice-Chairperson	Administrative	0.00	N/A	1	<1%	N/A	N/A	N/A	2
3	Brian Elsasser	Member	Administrative	0.00	N/A	1	<1%	N/A	N/A	N/A	3
4	Rachel Parker	Member	Administrative	0.00	N/A	1	<1%	N/A	N/A	N/A	4
5	Lynn Pearson	Member	Administrative	0.00	N/A	1	<1%	N/A	N/A	N/A	5
6	Michael Phelan	Member	Administrative	0.00	N/A	1	<1%	N/A	N/A	N/A	6
7	Phillip Salzer	Member	Administrative	0.00	N/A	1	<1%	N/A	N/A	N/A	7
8	Carol Trumpe	Member	Administrative	0.00	N/A	1	<1%	N/A	N/A	N/A	8
9	Sharon Williams	Member	Administrative	0.00	N/A	1	<1%	N/A	N/A	N/A	9
10	James Dillon, a member of the Peoria County Board, works for Dillon Plumbing and abstains from all votes related to plumbing at facility nor does he work at facility.										10
11	Andrew Rand, a member of the Peoria County Board, is CEO of Advanced Medical Transport (AMT). Heddington Oaks uses AMT in the transportation of residents.										11
12	Mr. Rand and Mr. Dillon are not a members of the Health, Public Safety and Justice Committee Board, which directly oversees Heddington Oaks.										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 Heddington Oaks

0052357 Report Period Beginning: 01/01/2015

Ending: 2/31/2015

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 Peoria County
 Street Address Room 501, Peoria County Courthouse
 City / State / Zip Code Peoria, IL 61602
 Phone Number (309) 672-6056
 Fax Number (309) 672-6065

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	18	County Board & Administration	Direct allocation per	1				\$ 21,679	1
2	19	County Auditor	Maximus, Inc. Please	1				9,791	2
3	19	Finance	see attached schedule.	1				218,395	3
4	19	Information Technology	Further detail	1				465,351	4
5	19	State's Attorney	available upon	1				54,766	5
6	21	Human Resources	request.	1				65,968	6
7	22	Employee Benefits - U/C		1				2,611	7
8	22	Employee Benefits-Work Comp		1				49,490	8
9	22	Employee Benefits - Health		1				187,106	9
10	30	Depreciation - Equip & Vehicle		1				15,755	10
11									11
12									12
13	22	IMRF	Direct Cost					810,772	13
14	22	FICA	Direct Cost					454,630	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 2,356,314	25

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			
A. Directly Facility Related																	
Long-Term																	
1	Bond		X	New Facility	N/A	10/03/11	\$ 42,000,000	\$ 41,700,000	12/15/2041	0.0468	\$ 1,895,495	1					
2	Bond Premium		X	New Facility	N/A	10/03/11	585,168	563,495	12/15/2041	0.0468	(21,673)	2					
3												3					
4												4					
5												5					
Working Capital																	
6	Peoria County	X		New Facility	\$33,976.68	6/30/2014	3,500,000	2,880,801	12/30/2023	0.0300	93,511	6					
7												7					
8												8					
9	TOTAL Facility Related				\$33,976.68		\$ 46,085,168	\$ 45,144,296			\$ 1,967,333	9					
B. Non-Facility Related*																	
10												10					
11												11					
12											Interest Income	(64,224)	12				
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$ (64,224)	14					
15	TOTALS (line 9+line14)						\$ 46,085,168	\$ 45,144,296			\$ 1,903,109	15					

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2014 report.				\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2014		\$	2
3. Under or (over) accrual (line 2 minus line 1).				\$	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			Allocated from Management Co.	\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	_____	8		
	2011	_____	9		
	2012	N/A	10		
	2013	_____	11		
	2014	_____	12		
County facility-pays no real estate tax.					
				FOR BHF USE ONLY	
				13	13
				14	14
				15	15
				16	16

NOTES:

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

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heddington Oaks COUNTY Peoria

FACILITY IDPH LICENSE NUMBER 0052357

CONTACT PERSON REGARDING THIS REPORT Joyce Harmon

TELEPHONE (309) 677-6233 FAX #: (309) 495-4608

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>County facility- pays no real estate tax.</u>	<u></u>	\$ <u></u>	\$ <u></u>
2.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
3.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
		TOTALS	\$ <u><u></u></u>	\$ <u><u></u></u>

B. Real Estate Tax Cost Allocations

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 N/A 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.**

Facility Name & ID Number Heddington Oaks

0052357 Report Period Beginning:

01/01/2015 Ending:

12/31/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 147,086 B. General Construction Type: Exterior Masonry/Hardy Board Frame Steel Number of Stories Two

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

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

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>14.23 Acres</u>	<u>2011</u>	<u>\$ 821,267</u>	1
2					2
3	TOTALS			\$ 821,267	3

Facility Name & ID Number Heddington Oaks

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	214		2013	\$ 44,104,157	\$ 1,102,604	40	\$ 1,102,604	\$	\$ 2,480,859	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Sidewalks (original)		2013	174,798	8,740	20	8,740		19,665	9
10	Curbs and gutters (original)		2013	101,904	5,095	20	5,095		11,464	10
11	Landscaping (original)		2013	202,800	10,140	20	10,140		22,815	11
12	Concrete paving (original)		2013	480,259	24,013	20	24,013		54,029	12
13										13
14	Laundry Room Structural Improvement		2014	5,600	560	10	560		653	14
15	ERV Unit Rework - Mechanical Room		2014	16,000	1,600	10	1,600		1,867	15
16										16
17	Storage Building		2015	155,820	6,492	20	6,492		6,492	17
18	Hill Erosion Repair		2015	19,770	824	10	824		824	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

*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 Heddington Oaks

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	
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									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 45,261,108	\$ 1,160,068		\$ 1,160,068	\$	\$ 2,598,668	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,566,130	\$ 170,972	\$ 170,972	\$	5-15	\$ 398,020	71
72	Current Year Purchases	8,398	930	930		5-10	930	72
73	Fully Depreciated Assets	92,002	1,493	1,493		5-15	92,002	73
74	Allocated from Peoria County			15,755	15,755			74
75	TOTALS	\$ 1,666,530	\$ 173,395	\$ 189,150	\$ 15,755		\$ 490,952	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	Facility Maintenance	2012 Ford F-250 4X2	2012	\$ 27,165	\$ 5,433	\$ 5,433	\$	5	\$ 18,563	76
77	Resident Transportation	2014 Ford Transport Bus	2014	55,290	11,058	11,058		5	21,194	77
78										78
79										79
80	TOTALS			\$ 82,455	\$ 16,491	\$ 16,491	\$		\$ 39,757	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)	\$ 47,831,360	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,349,954	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,365,709	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 15,755	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,129,377	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	Facility Branding and Trademark	\$ 59,595	\$ 5,959	\$ 13,409	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 59,595	\$ 5,959	\$ 13,409	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	\$ 93,269	92
93			93
94			94
95		\$ 93,269	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Heddington Oaks

0052357

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			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: \$ 51,820 Description: Medical Equipment - \$43,168; Duplicating Equipment - \$8,652

(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			\$ <u>N/A</u>	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	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.

Facility Name & ID Number Heddington Oaks # 0052357 Report Period Beginning: 01/01/2015 Ending: 12/31/2015
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>It is the policy of this facility to only hire certified nurses aides. 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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	39(2),(3)	hrs	\$	5,140	\$ 328,097	\$ 2,990	5,140	\$ 331,087	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,126	65,336		1,126	65,336	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(3)	hrs		6,968	360,450		6,968	360,450	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 prescrpts				408,910		408,910	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):									12	
13	Other (specify):									13	
14	TOTAL			\$	13,233	\$ 753,883	\$ 411,900	13,233	\$ 1,165,783	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 Heddington Oaks# 0052357Report Period Beginning: 01/01/2015

Ending:

12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(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	\$ 3,411,412	\$ 3,411,412	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>1,220,000</u>)	1,819,463	1,819,463	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	5,078,549	5,078,549	5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	72,028	72,028	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Intangible Assets</u>	59,595	59,595	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 10,441,047	\$ 10,441,047	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	821,267	821,267	13
14	Buildings, at Historical Cost	44,104,157	44,104,157	14
15	Leasehold Improvements, at Historical Cost	1,156,951	1,156,951	15
16	Equipment, at Historical Cost	1,748,985	1,748,985	16
17	Accumulated Depreciation (book methods)	(3,142,786)	(3,129,377)	17
18	Deferred Charges	3,951	3,951	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>CIP</u>)	93,269	93,269	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 44,785,794	\$ 44,799,203	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 55,226,841	\$ 55,240,250	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 447,085	\$ 447,085	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	234,510	234,510	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	82,758	82,758	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	510,586	510,586	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,274,939	\$ 1,274,939	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,880,801	2,880,801	39
40	Mortgage Payable			40
41	Bonds Payable	42,263,495	42,263,495	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 45,144,296	\$ 45,144,296	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 46,419,235	\$ 46,419,235	46
47	TOTAL EQUITY (page 18, line 24)	\$ 8,807,606	\$ 8,821,015	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 55,226,841	\$ 55,240,250	48

*(See instructions.)

Facility Name: Heddington Oaks
IDPH License ID Number: 0052357
Fiscal Year End: 12/31/2015

Schedule 17A

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
ACCRUED VAC/COMP TIME	267,294	267,294
STATE OF ILLINOIS	84,292	84,292
DEFERRED REVENUE	159,000	159,000
Total - Line 36	510,586	510,586

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 12,177,452	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(585,168)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 11,592,284	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(2,784,678)	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)	\$ (2,784,678)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 8,807,606	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Heddington Oaks# 0052357Report Period Beginning: 01/01/2015Ending: 12/31/2015

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 15,807,442	1
2	Discounts and Allowances for all Levels	(3,195,646)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,611,796	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,392,177	6
7	Oxygen	63,379	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,455,556	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,998	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	361,952	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 365,950	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	64,224	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 64,224	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>See Schedule 19A</u>	2,014,766	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,014,766	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,512,292	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,278,061	31
32	Health Care	7,117,681	32
33	General Administration	2,429,993	33
B. Capital Expense			
34	Ownership	3,375,067	34
C. Ancillary Expense			
35	Special Cost Centers	3,605,575	35
36	Provider Participation Fee	490,593	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,296,970	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,784,678)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,784,678)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,389,824	44
45	Private Pay - Net Inpatient Revenue	4,033,741	45
46	Medicare - Net Inpatient Revenue	1,100,124	46
47	Other-(specify) <u>Third Party</u>	88,107	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,611,796	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ 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.

^ - County home. No tax return required.

Facility Name: Heddington Oaks
IDPH License ID Number: 0052357
Fiscal Year End: 12/31/2015

Schedule 19A

XVII. Income Statement

Line 28 Other Revenue (specify):

<u>Description</u>	<u>Amount</u>
1756175663: PROPERTY TAX	1,935,184
1756175663: COPIES	332
1756175663: RECOVERY OF BAD DEBT	79,250
Total - Line 28	<u><u>2,014,766</u></u>

Facility Name & ID Number Heddington Oaks

0052357

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

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	2,292	2,476	\$ 91,030	\$ 36.76	1
2	Assistant Director of Nursing	2,631	3,039	87,652	28.84	2
3	Registered Nurses	21,709	25,191	700,444	27.81	3
4	Licensed Practical Nurses	59,884	68,033	1,521,182	22.36	4
5	CNAs & Orderlies	168,547	187,005	2,747,632	14.69	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,780	2,080	53,885	25.91	9
10	Activity Assistants	12,668	14,788	241,344	16.32	10
11	Social Service Workers	5,428	6,317	159,084	25.18	11
12	Dietician					12
13	Food Service Supervisor	1,744	2,080	66,919	32.17	13
14	Head Cook	1,890	2,204	60,731	27.55	14
15	Cook Helpers/Assistants	34,741	38,949	545,182	14.00	15
16	Dishwashers					16
17	Maintenance Workers	4,018	4,442	90,468	20.37	17
18	Housekeepers	20,901	24,111	321,763	13.34	18
19	Laundry	10,458	11,452	143,000	12.49	19
20	Administrator	1,842	2,373	136,387	57.47	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,803	16,842	338,128	20.08	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	1,917	2,207	37,699	17.08	31
32	Other Health Care					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	367,254	413,590	\$ 7,342,530 *	\$ 17.75	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 5,004	9(3)	36
37	Medical Records Consultant	Monthly 1,990	10(3)	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	Monthly 693	11(3)	44
45	Social Service Consultant	Monthly 561	12(3)	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 8,248		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	3,834	\$ 136,322	10(3)	50
51	Licensed Practical Nurses	13,079	388,939	10(3)	51
52	Certified Nurse Assistants/Aides	17,194	299,690	10(3)	52
53	TOTAL (lines 50 - 52)	34,107	\$ 824,951		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Matthew Niekirk	Administrator	0	\$ 51,551	Workers' Compensation Insurance	\$ 49,490	IDPH License Fee	\$ 1,426	
Christy Delaware	Administrator	0	84,836	Unemployment Compensation Insurance	2,611	Advertising: Employee Recruitment	5,724	
				FICA Taxes	454,630	Health Care Worker Background Check		
				Employee Health Insurance	182,996	(Indicate # of checks performed <u>33</u>)	363	
				Employee Meals		Patient Background Checks	3,443	
				Illinois Municipal Retirement Fund (IMRF)*	810,772	LeadingAge of Illinois	14,158	
				Tuition Reimbursement	4,110	Miscellaneous Dues & Subscriptions	1,983	
						Miscellaneous Fees	570	
						Less: Lobbying Dues	(5,097)	
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 136,387					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount					
Peoria County (Management Fee)			\$ 82,000					
Eliminated on P3, L17 C7								
Roger Herman - Contracted Interim Adminstrator			15,571					
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 97,571	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)				Description			Description	
C. Professional Services				Line #			Amount	
Vendor/Payee	Type	Amount						
RSM US LLP	Accounting	\$ 11,030	N/A					
Matthew Koch	Accounting	6,397				Out-of-State Travel		
E-Health Data Solutions	Data Management	13,677						
US Bank	Bond Issuance Service Fees	500				In-State Travel		
Peoria County	Data Processing	618,000						
Goranson Consulting	Employee Assessment	220				Seminar Expense		
Sickich LLP	Adminstrator Search	11,451						
Management Performance Associate	Consulting	12,680				Entertainment Expense		
						(agree to Sch. V, line 24, col. 8)		
						TOTAL		
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			\$ 6,132	
(For legal fee disclosure, see page 39 of instructions)			\$ 673,955					

* Attach copy of IMRF notifications

**See instructions.

Facility Name: Heddington Oaks
IDPH License ID Number: 0052357
Fiscal Year End: 12/31/2015

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
Total from Page 21, Section C		673,955
	Total (agree to Schedule V, line 19, column 3)	<u>673,955</u>
	Allocated from County IT User Fees	(152,649)
	Allocated from County Professional Services	282,953
	Total (agree to Schedule V, line 19, column 8)	<u>804,259</u>

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		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												N/A
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Heddington Oaks# 0052357Report Period Beginning: 01/01/2015Ending: 12/31/2015**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. LeadingAge of Illinois \$14,158
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 138,879 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 490,593
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. \$ 3,998
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Baker Tilly
- (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. N/A
Attach invoices and a summary of services for all architect and appraisal fees.