



Facility Name & ID Number Heritage Health Pana

# 0048884 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	151	Skilled (SNF)	151	55,115	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	151	TOTALS	151	55,115	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	22,075	8,764	5,253	36,092	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,075	8,764	5,253	36,092	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 65.48%

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 July 2007

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

YES  Date \_\_\_\_\_ NO

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

YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided 5,253

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: \_\_\_\_\_ Fiscal Year: \_\_\_\_\_

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

Facility Name &amp; ID Number

Heritage Health Pana

# 0048884

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	263,010	18,333		281,343		281,343	8,055	289,398		1
2	Food Purchase		311,681		311,681		311,681	47	311,728		2
3	Housekeeping	106,695	35,820		142,515		142,515	58	142,573		3
4	Laundry	57,471	18,005		75,476		75,476		75,476		4
5	Heat and Other Utilities			140,278	140,278		140,278	2,091	142,369		5
6	Maintenance	107,847	66,952	60,800	235,599		235,599	24,641	260,240		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	535,023	450,791	201,078	1,186,892		1,186,892	34,892	1,221,784		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			14,700	14,700		14,700		14,700		9
10	Nursing and Medical Records	2,437,311	162,382	21,214	2,620,907		2,620,907	(18,335)	2,602,572		10
10a	Therapy		676,399	1,079,651	1,756,050	(723,734)	1,032,316		1,032,316		10a
11	Activities	54,147	1,262		55,409		55,409		55,409		11
12	Social Services	34,715		3,390	38,105		38,105		38,105		12
13	CNA Training							1,434	1,434		13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,526,173	840,043	1,118,955	4,485,171	(723,734)	3,761,437	(16,901)	3,744,536		16
	<b>C. General Administration</b>										
17	Administrative	78,000			78,000		78,000		78,000		17
18	Directors Fees										18
19	Professional Services			355,885	355,885		355,885	(325,200)	30,685		19
20	Dues, Fees, Subscriptions & Promotions			120,104	120,104	(82,673)	37,431	(7,013)	30,418		20
21	Clerical & General Office Expenses	219,914	19,543	11,869	251,326		251,326	482,055	733,381		21
22	Employee Benefits & Payroll Taxes			760,112	760,112		760,112	71,986	832,098		22
23	Inservice Training & Education			8,306	8,306		8,306	1,376	9,682		23
24	Travel and Seminar			5,679	5,679		5,679	(680)	4,999		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			70,880	70,880		70,880	20,849	91,729		26
27	Other (specify):* <b>Lost resident items</b>			14,761	14,761		14,761	(14,400)	361		27
28	<b>TOTAL General Administration</b>	297,914	19,543	1,347,596	1,665,053	(82,673)	1,582,380	228,973	1,811,353		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,359,110	1,310,377	2,667,629	7,337,116	(806,407)	6,530,709	246,964	6,777,673		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 &amp; ID Number

Heritage Health Pana

#0048884

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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							342,351	342,351			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			50,799	50,799		50,799	225,338	276,137			32
33	Real Estate Taxes							68,494	68,494			33
34	Rent-Facility & Grounds			662,984	662,984		662,984	(654,354)	8,630			34
35	Rent-Equipment & Vehicles			50,648	50,648		50,648	12,027	62,675			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			764,431	764,431		764,431	(6,144)	758,287			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					723,734	723,734	(44,520)	679,214			39
40	Barber and Beauty Shops		446	20,908	21,354		21,354		21,354			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					82,673	82,673		82,673			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		446	20,908	21,354	806,407	827,761	(44,520)	783,241			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,359,110	1,310,823	3,452,968	8,122,901		8,122,901	196,300	8,319,201			45

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

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	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				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(10,652)			10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(10,725)			19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(5,302)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(14,400)			24
25	Fund Raising, Advertising and Promotional	(18,173)			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				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (59,252)		\$	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)	255,552		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 255,552		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 196,300		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.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY						
48		49		50		51
						52

Heritage Health Pana

ID# 0048884

Report Period Beginning: 01/01/15

Ending: 12/31/15

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1		\$		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		0	33	15
16			24	16
17		0	20	17
18				18
19			24	19
20		0	27	20
21				21
22		(5,302)	19	22
23				23
24		(14,400)	27	24
25		(18,173)	20	25
26				26
27		0	22	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>		(37,875)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Health Pana# 0048884

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 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>A. General Services</b>													
1	Dietary	0	0	8,055	0	0	0	0	0	0	0	0	8,055	1
2	Food Purchase	0	0	47	0	0	0	0	0	0	0	0	47	2
3	Housekeeping	0	0	58	0	0	0	0	0	0	0	0	58	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	2,091	0	0	0	0	0	0	0	0	2,091	5
6	Maintenance	0	0	24,641	0	0	0	0	0	0	0	0	24,641	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	0	0	34,892	0	0	0	0	0	0	0	0	34,892	8
	<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	(19,284)	949	0	0	0	0	0	0	0	0	(18,335)	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	1,434	0	0	0	0	0	0	0	0	1,434	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>	0	(19,284)	2,383	0	0	0	0	0	0	0	0	(16,901)	16
	<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	(5,302)	(348,823)	28,925	0	0	0	0	0	0	0	0	(325,200)	19
20	Fees, Subscriptions & Promotions	(18,173)	0	11,160	0	0	0	0	0	0	0	0	(7,013)	20
21	Clerical & General Office Expenses	0	0	482,055	0	0	0	0	0	0	0	0	482,055	21
22	Employee Benefits & Payroll Taxes	0	0	71,986	0	0	0	0	0	0	0	0	71,986	22
23	Inservice Training & Education	0	(140)	1,516	0	0	0	0	0	0	0	0	1,376	23
24	Travel and Seminar	(10,725)	0	10,045	0	0	0	0	0	0	0	0	(680)	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	20,849	0	0	0	0	0	0	0	0	20,849	26
27	Other (specify):*	(14,400)	0	0	0	0	0	0	0	0	0	0	(14,400)	27
28	<b>TOTAL General Administration</b>	(48,600)	(348,963)	626,536	0	0	0	0	0	0	0	0	228,973	28
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	(48,600)	(368,247)	663,811	0	0	0	0	0	0	0	0	246,964	29

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Health Pana# 0048884

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	312,741	0	29,610	0	0	0	0	0	0	0	342,351	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,652)	236,083	0	(93)	0	0	0	0	0	0	0	225,338	32
33	Real Estate Taxes	0	68,494	0	0	0	0	0	0	0	0	0	68,494	33
34	Rent-Facility & Grounds	0	(662,984)	0	8,630	0	0	0	0	0	0	0	(654,354)	34
35	Rent-Equipment & Vehicles	0	0	0	12,027	0	0	0	0	0	0	0	12,027	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(10,652)</b>	<b>(45,666)</b>	<b>0</b>	<b>50,174</b>	<b>0</b>	<b>(6,144)</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	(44,520)	0	0	0	0	0	0	0	0	0	(44,520)	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>(44,520)</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>(44,520)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(59,252)	(458,433)	663,811	50,174	0	0	0	0	0	0	0	196,300	45

**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
<u>Heritage Enterprises, Inc.</u>	<u>100</u>	<u>Attached Following This Page</u>		<u>Heritage Operations Group</u>	<u>Bloomington</u>	<u>Mgmt. Services</u>
				<u>Green Tree Pharmacy</u>	<u>Minonk</u>	<u>Pharmacy</u>

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	<u>10 Adjustment for Related Organization</u>	\$	<u>GreenTree Pharmacy</u>	<u>0.00%</u>	\$ <u>(19,284)</u>	\$ <u>(19,284)</u>	1
2	V	<u>23 Adjustment for Related Organization</u>		<u>GreenTree Pharmacy</u>	<u>0.00%</u>	<u>(140)</u>	<u>(140)</u>	2
3	V	<u>39 Adjustment for Related Organization</u>		<u>GreenTree Pharmacy</u>	<u>0.00%</u>	<u>(44,520)</u>	<u>(44,520)</u>	3
4	V	<u>19 Adjustment for Related Organization</u>	<u>348,823</u>	<u>Heritage Operations Group, LLC</u>	<u>0.00%</u>		<u>(348,823)</u>	4
5	V							5
6	V	<u>34 Adjustment for Related Organization</u>	<u>662,984</u>	<u>Heritage Manor Real Estate, LLC</u>	<u>0.00%</u>		<u>(662,984)</u>	6
7	V	<u>33 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>68,494</u>	<u>68,494</u>	7
8	V	<u>32 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>231,310</u>	<u>231,310</u>	8
9	V	<u>30 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>312,741</u>	<u>312,741</u>	9
10	V	<u>32 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>4,773</u>	<u>4,773</u>	10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$ <b>1,011,807</b>			\$ <b>553,374</b>	\$ * <b>(458,433)</b>	14

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Heritage Enterprises, Inc.		\$	\$ 8,055	15
16	V	2 Food Purchase					47	16
17	V	3 Housekeeping					58	17
18	V	4 Laundry					0	18
19	V	5 Heat & Other Utilities					2,091	19
20	V	6 Maintenance					24,641	20
21	V	7 Other					0	21
22	V	9 Medical Director					0	22
23	V	10 Nursing & Medical Records					949	23
24	V	11 Activities					0	24
25	V	12 Social Service					0	25
26	V	13 Nurse Aide Training					1,434	26
27	V	14 Program Transportation					0	27
28	V	15 Other					0	28
29	V	17 Administrative					0	29
30	V	18 Directors Fees					0	30
31	V	19 Professional Services					28,925	31
32	V	20 Fees, Subscription, Promotions					11,160	32
33	V	21 Clerical & General Office Expenses					482,055	33
34	V	22 Employee Benefits & Payroll Taxes					71,986	34
35	V	23 Inservice Training & Education					1,516	35
36	V	24 Travel and Seminar					10,045	36
37	V	25 Other Admin. Staff Transportation					0	37
38	V	26 Insurance-Prop.Liab.Malpract					20,849	38
39	Total		\$			\$	0	\$ * 663,811 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:			
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)			
15	V	27 Other	\$	Heritage Enterprises, Inc.		\$	\$	0	15	
16	V	30 Depreciation						29,610	16	
17	V	31 Amortization of Pre-Op & Org						0	17	
18	V	32 Interest						(93)	18	
19	V	33 Real Estate Taxes						0	19	
20	V	34 Rent-Facility & Grounds						8,630	20	
21	V	35 Rent-Equipment & Vehicles						12,027	21	
22	V	36 Other						0	22	
23	V	38 Medically Nec Transportation						0	23	
24	V	39 Ancillary Service Centers						0	24	
25	V	40 Barber and Beauty Shops						0	25	
26	V	41 Coffee and Gift Shops						0	26	
27	V	42 Other						0	27	
28	V								28	
29	V								29	
30	V								30	
31	V								31	
32	V								32	
33	V								33	
34	V								34	
35	V								35	
36	V								36	
37	V								37	
38	V								38	
39	Total		\$			\$	0	\$ *	50,174	39

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

Facility Name & ID Number Heritage Health Pana # 0048884 Report Period Beginning: 01/01/15 Ending: 12/31/15

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	Heritage Enterprises Inc.	Sole Member		100.00					\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

Facility Name & ID Number Heritage Health Pana

# 0048884

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 Heritage Operations Group  
 Street Address Box 3188  
 City / State / Zip Code Bloomington, IL 61701  
 Phone Number ( )  
 Fax Number ( )

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Beds	2,835	27	\$ 151,240	\$ 150,308	151	\$ 8,055	1
2	2	Food Purchase	Beds	2,835	27	878	0	151	47	2
3	3	Housekeeping	Beds	2,835	27	1,094	0	151	58	3
4	4	Laundry	Beds	2,835	27	0	0	151	0	4
5	5	Heat & Other Utilities	Beds	2,835	27	39,264	0	151	2,091	5
6	6	Maintenance	Beds	2,835	27	462,630	80,387	151	24,641	6
7	7	Other	Beds	2,835	27	0	0	151	0	7
8	9	Medical Director	Beds	2,835	27	0	0	151	0	8
9	10	Nursing & Medical Records	Beds	2,835	27	17,825	16,766	151	949	9
10	11	Activities	Beds	2,835	27	0	0	151	0	10
11	12	Social Service	Beds	2,835	27	0	0	151	0	11
12	13	Nurse Aide Training	Beds	2,835	27	26,928	26,075	151	1,434	12
13	14	Program Transportation	Beds	2,835	27	0	0	151	0	13
14	15	Other	Beds	2,835	27	0	0	151	0	14
15	17	Administrative	Beds	2,835	27	0	0	151	0	15
16	18	Directors Fees	Beds	2,835	27	0	0	151	0	16
17	19	Professional Services	Beds	2,835	27	543,062	0	151	28,925	17
18	20	Fees, Subscription, Promotions	Beds	2,835	27	209,523	0	151	11,160	18
19	21	Clerical & General Office Expens	Beds	2,835	27	9,050,509	8,564,147	151	482,055	19
20	22	Employee Benefits & Payroll Tax	Beds	2,835	27	1,351,528	0	151	71,986	20
21	23	Inservice Training & Education	Beds	2,835	27	28,468	0	151	1,516	21
22	24	Travel and Seminar	Beds	2,835	27	188,595	0	151	10,045	22
23	25	Other Admin. Staff Transportatio	Beds	2,835	27	0	0	151	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,835	27	391,443	0	151	20,849	24
25	TOTALS					\$ 12,462,987	\$ 8,837,683		\$ 663,811	25

Facility Name & ID Number Heritage Health Pana

# 0048884

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 See Pg 8  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number (\_\_\_\_) \_\_\_\_\_  
 Fax Number (\_\_\_\_) \_\_\_\_\_

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	27	Other	Beds	2,835	27	\$	\$	151	\$	1
2	30	Depreciation	Beds	2,835	27	555,915	151	29,610		2
3	31	Amortization of Pre-Op & Org	Beds	2,835	27		151			3
4	32	Interest	Beds	2,835	27	(1,746)	151	(93)		4
5	33	Real Estate Taxes	Beds	2,835	27		151			5
6	34	Rent-Facility & Grounds	Beds	2,835	27	162,022	151	8,630		6
7	35	Rent-Equipment & Vehicles	Beds	2,835	27	225,798	151	12,027		7
8	36	Other	Beds	2,835	27		151			8
9	38	Medically Nec Transportation	Beds	2,835	27		151			9
10	39	Ancillary Service Centers	Beds	2,835	27		151			10
11	40	Barber and Beauty Shops	Beds	2,835	27		151			11
12	41	Coffee and Gift Shops	Beds	2,835	27		151			12
13	42	Other	Beds	2,835	27		151			13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 941,989	\$		\$ 50,174	25

Facility Name & ID Number

Heritage Health Pana

# 0048884

Report Period Beginning:

01/01/15

Ending:

12/31/15

**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**					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	Bank of America		x	Mortgage			\$	\$			\$ 231,310 1					
2	Bank of America		x	Loan Fee Amortization							4,773 2					
3											3					
4											4					
5											5					
<b>Working Capital</b>																
6	Bank of America		x	Working Capital							50,799 6					
7											7					
8											8					
9	<b>TOTAL Facility Related</b>						\$	\$			\$ 286,882 9					
<b>B. Non-Facility Related*</b>																
10	Interest Income										(10,652) 10					
11											11					
12	Allocated Corporate										(93) 12					
13											13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (10,745) 14					
15	<b>TOTALS (line 9+line14)</b>						\$	\$			\$ 276,137 15					

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

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>				
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.)		\$	68,494		2	
3. Under or (over) accrual (line 2 minus line 1).		\$	68,494		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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	68,494		7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2010	_____	8	<b>FOR BHF USE ONLY</b>		
	2011	67,536	9			
	2012	68,761	10			
	2013	68,641	11			
	2014	68,494	12			
				13	FROM R. E. TAX STATEMENT FOR 2014 \$	13
				14	PLUS APPEAL COST FROM LINE 5 \$	14
				15	LESS REFUND FROM LINE 6 \$	15
				16	AMOUNT TO USE FOR RATE CALCULATION \$	16

**NOTES:**

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

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Health Pana COUNTY Christian

FACILITY IDPH LICENSE NUMBER 48884

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE ( ) \_\_\_\_\_ FAX #: ( ) \_\_\_\_\_

**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>112522223014</u>	_____	\$ <u>67,779.04</u>	\$ <u>67,779.04</u>
2.	<u>112522223013</u>	_____	\$ <u>715.36</u>	\$ <u>715.36</u>
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ <u><u>68,494.40</u></u>	\$ <u><u>68,494.40</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        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.**

Facility Name & ID Number Heritage Health Pana

# 0048884 Report Period Beginning:

01/01/15 Ending:

12/31/15

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 38,600 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$ <u>51,055</u>	1
2					2
3	TOTALS			\$ <u>51,055</u>	3

**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	151			\$ 3,943,054	\$		\$	\$	\$
5									
6									
7									
8									
<b>Improvement Type**</b>									
9	Smoke Detectors		1997	1,113					
10									
11	Seal BlackTop/Parking Lot		1996	2,680					
12	Heritage Manor Sign		1996	2,192					
13	Laundry Room Central A/C		1996	3,019					
14									
15	Generator Repair		1998	1,559					
16	Roof		1998	26,420					
17									
18	roof		1999	113,936					
19									
20	Heat / Cool Unit		2000	1,170					
21	Roof Repair Walkway		2000	1,715					
22									
23									
24	Tile Floor		2001	1,646					
25	Heat/Cool Unit		2001	1,180					
26									
27	Day Room Carpet		2002	1,225					
28	Hot Water Heater		2002	2,224					
29	Sewar repair		2002	1,965					
30									
31									
32									
33	C/O Allocation				29,610		29,610		
34	Book Depreciation				249,149		249,149		
35									
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

**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	Sealcoat Parking Lot	2003	\$ 3,338	\$		\$	\$	\$	37
38	A/C unit	2003	1,153						38
39									39
40	Carpeting	2003	5,655						40
41	Ansul System	2003	1,803						41
42									42
43	Booster Heater	2004	1,151						43
44	Energy Mgt System	2004	12,890						44
45	Exterior Doors	2004	1,247						45
46	Heat/Cool Units	2004	7,372						46
47	Drive way repairs	2004	1,765						47
48	Carpeting	2004	13,652						48
49	Sewer Replacement	2004	2,847						49
50									50
51	Heat/Cool Units	2005	13,286						51
52	Underfloor Ductwork	2005	1,100						52
53	Sidewalks	2005	9,208						53
54	Roof	2005	4,161						54
55									55
56	Sewer Replacement	2006	13,522						56
57	A/C unit	2006	5,660						57
58	Resident Room Carpet	2006	11,370						58
59	Parking Lot Resurface	2006	47,908						59
60	Remodel Dinning Room	2006	4,854						60
61	Fire Alarm Panel	2006	531						61
62	Capital Report Adj	2006	(5,385)						62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 4,264,186	\$ 278,759		\$ 278,759	\$	\$	70

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

Facility Name &amp; ID Number Heritage Health Pana

# 0048884

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	Totals from Page 12A, Carried Forward		\$ 4,264,186	\$ 278,759		\$ 278,759	\$	\$	1
2	Fire alarm	2007	44,843						2
3	HVAC	2007	12,000						3
4	Secire Care System	2007	9,092						4
5	Carpet	2007	13,896						5
6	Roof	2007	16,120						6
7									7
8									8
9	A/C Units	2008	7,182						9
10	Remodel Medicare Rooms - Paint	2008	5,392						10
11	Plumbing	2008	6,634						11
12	Parking Lot Resurface	2008	48,871						12
13	Roof	2008	4,492						13
14	Water Heater	2008	4,275						14
15									15
16									16
17	Water Heater	2009	9,128						17
18	Nurse Call & phone system	2009	279,962						18
19									19
20									20
21									21
22	General Conditions & Demolition	2009	77,349						22
23	Carpentry & Millwork	2009	248,504						23
24	Acoustical Ceiling & Flooring	2009	71,696						24
25	Painting	2009	93,983						25
26	Plumbing	2009	42,683						26
27	Electrical	2009	50,534						27
28	Design and layout	2009	30,556						28
29	Project Materials	2009	145,671						29
30	Telephone cables, ceiling tile & kick plates	2009	8,500						30
31	Nurse Station Modifications	2009	3,410						31
32	Ceiling tiles	2009	3,923						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,502,882	\$ 278,759		\$ 278,759	\$	\$	34

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

Facility Name &amp; ID Number Heritage Health Pana

# 0048884

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	Totals from Page 12B, Carried Forward		\$ 5,502,882	\$ 278,759		\$ 278,759	\$	\$	1
2									2
3	Light fixtures	2009	3,179						3
4									4
5									5
6									6
7	Soft Goods, asbestos removal and materials	2010	217,391						7
8	4 ton trane unit	2010	10,684						8
9	gutters	2010	15,000						9
10									10
11	Generator	2011	16,655						11
12	Rooftop A/C	2011	17,993						12
13	Laundry building roof	2011	3,905						13
14									14
15	Generator	2012	41,991						15
16	Sprinkler system	2012	134,928						16
17	Nurse Call System	2012	4,742						17
18									18
19	Sprinkler System - Final	2013	53,727						19
20	Lighting Retrofit	2013	3,132						20
21									21
22	Replace Boiler	2014	13,000						22
23	Install Refrigeration Equipment	2014	6,240						23
24	Cabling and Electrical - Point of Care Kiosks	2014	7,478						24
25	Install Rooftop AC Unit	2014	9,484						25
26	Replace Roof - 300 Wing	2014	191,507						26
27									27
28	Replace evaporator and condensor in walk-in freezer	2015	7,215						28
29	Replace (4) PTAC units	2015	2,813						29
30	Install new kitchen rooftop heating/cooling unit	2015	14,500						30
31	Installed new water storage tank	2015	4,636						31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,283,082	\$ 278,759		\$ 278,759	\$	\$	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	\$ 1,028,598	\$ 61,594	\$ 61,594	\$		\$	71
72	Current Year Purchases	11,677						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,040,275	\$ 61,594	\$ 61,594	\$		\$	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		2007 Chevy Upland van	2012	\$ 13,988	\$ 1,998	\$ 1,998	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$ 13,988	\$ 1,998	\$ 1,998	\$		\$	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)	\$ 7,388,400	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 342,351	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 342,351	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number

Heritage Health Pana

# 0048884

Report Period Beginning: 01/01/15

Ending: 12/31/15

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: None

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

If NO, see instructions.

YES  NO

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

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: \$ 50,648 Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

\* 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 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	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		hrs	\$		\$	400,180	\$		\$	400,180	1
2	Licensed Speech and Language Development Therapist		hrs				153,795				153,795	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist		hrs				474,736		3,605		478,341	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy		# of prescripts						672,794		672,794	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):						50,940				50,940	13
14	<b>TOTAL</b>			\$		\$	1,079,651	\$	676,399	\$	1,756,050	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Health Pana

# 0048884

Report Period Beginning: 01/01/15

Ending:

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	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,172	\$	1
2	Cash-Patient Deposits	14,390		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,613,602		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	26,153		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(470,292)		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,185,025	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,185,025	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 536,347	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	14,390		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	381,798		30
31	Accrued Taxes Payable (excluding real estate taxes)	6,418		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Bed Tax</u>	30,490		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 969,443	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			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>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 969,443	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 215,582	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,185,025	\$	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ 263,362	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ 263,362	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(47,780)	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	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (47,780)	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 215,582	24 *

\* 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	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,959,970	1
2	Discounts and Allowances for all Levels	(4,087,940)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 2,872,030</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,874,510	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 3,874,510</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	961	12
13	Barber and Beauty Care	18,033	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,282,364	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	16,571	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 1,317,929</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	10,652	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 10,652</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 8,075,121</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,186,892	31
32	Health Care	4,485,171	32
33	General Administration	1,665,053	33
<b>B. Capital Expense</b>			
34	Ownership	764,431	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	21,354	35
36	Provider Participation Fee		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>\$ 8,122,901</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(47,780)</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (47,780)</b>	<b>43</b>

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$</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 Heritage Health Pana

# 0048884

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	1,763	1,856	\$ 60,333	\$ 32.51	1
2	Assistant Director of Nursing	2,354	2,478	72,464	29.24	2
3	Registered Nurses	10,577	11,134	349,103	31.35	3
4	Licensed Practical Nurses	20,531	21,612	490,706	22.71	4
5	CNAs & Orderlies	104,255	109,745	1,383,698	12.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,207	4,428	81,007	18.29	8
9	Activity Director					9
10	Activity Assistants	4,023	4,235	54,147	12.79	10
11	Social Service Workers	2,380	2,505	34,715	13.86	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	19,931	20,980	263,010	12.54	15
16	Dishwashers					16
17	Maintenance Workers	4,597	4,839	107,847	22.29	17
18	Housekeepers	8,783	9,245	106,695	11.54	18
19	Laundry	4,828	5,082	57,471	11.31	19
20	Administrator	1,976	2,080	78,000	37.50	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,329	9,820	219,914	22.39	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	199,534	210,039	\$ 3,359,110 *	\$ 15.99	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$ 0		35
36	Medical Director	14,700		36
37	Medical Records Consultant	13,960		37
38	Nurse Consultant			38
39	Pharmacist Consultant	6,666		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	3,390		45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 38,716		49

**C. CONTRACT NURSES**

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



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												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Heritage Health Pana

# 0048884

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. HCCI
- (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? 7 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,000 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES 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. \$ 82,673  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,466
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 100%  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Sulaski & Webb
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) 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. None claimed  
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Adjustment Line #	Amount
1009	PETTY CASH	1,172				1,009	1,009 PETTY C 1,172
1010	CASH IN BANK					1,100	1,100 ACCTS R 1,774,998
1040	CASH IN BANK-PAYROLL					1,101	1,101 ALLOW. (161,396)
1100	ACCOUNTS RECEIVABLE	1,613,602				1,110	1,110 ACCTS RECEIV-M/C
1110	MEDICARE RECEIVABLES					1,125	1,125 ACCTS RECEIV-IPA
1125	IPA INCOME RECEIVABLE					1,135	1,135 ACCTS RECEIV-IC
1130	MEDICARE COST REPORT					1,140	1,140 UNAPPLIED CASH RECEIPTS
1135	ACCOUNTS RECEIVABLE-IC					1,145	1,145 A/R SUSPENSE-REFUNDS
1140	UNAPPLIED CASH RECEIPTS					1,200	1,200 PREPAID 26,153
1145	A/R SUSPENSE-REFUNDS					1,220	1,220 OTHER PREPAID EXPENSES
1190	ACCRUED INTEREST REC					1,300	1,300 DIETARY INVENTORY
1200	PREPAID INSURANCE	26,153				1,310	1,310 SUPPLIES INVENTORY
1220	OTHER PREPAID EXPENSES					1,320	1,320 LINEN INVENTORY
1300	FOOD INVENTORY					1,409	1,409 LAND 0
1310	SUPPLIES INVENTORY					1,450	1,450 FURNITU 0
1409	LAND	0				1,460	0
1450	FURNITURE & EQUIPMENT	0				1,475	1,475 CODE AI 0
1460	ACCUM DEPR-FURN & EQU	0				1,490	1,490 ACCUM1 0
1475	BUILDING & IMPROVEMEN	0				1,530	1,530 RESIDEN 14,390
1490	ACCUM DEPR-BUILDING	0				1,550	1,550 LOAN FE 0
1530	RESIDENT FUNDS	14,390				1,551	1,551 LOAN FEES ADDED
1550	LOAN FEES	0				1,850	1,850 INTERCC (470,292)
1560	REAL ESTATE TAX ESCROW					2,010	2,010 ACCOUN (536,347)
1575	REIMBURSABLE PURCHASES					2,100	2,095 BONUSES PAYABLE
1850	INTRACOMPANY	-470,292				2,100	2,100 ACCRUE (199,460)
2010	ACCOUNTS PAYABLE	-536,347				2,100	2,100 PR CLEARING-BENEFITS
2095	BONUSES PAYABLE					2,100	2,100 PR CLEARING-LABOR
2100	ACCRUED PAYROLL	-199,460				2,110	2,110 ACCRUE (182,338)
2110	ACCRUED VACATION PAY	-182,338				2,120	2,120 U.C. TAX 0

2120	UC TAXES PAYABLE			2,125	2,125 FICA TAX	(6,418)	
2125	FICA TAX PAYABLE	-6,418	-6,418	2,130	2,130 FEDERAL W/H TAX PAYABLE		
2130	FIT PAYABLE			2,140	2,140 STATE W/H TAX PAYABLE		
2140	STATE W/H PAYABLE		0	2,152	2,152 WORKERS COMP ACCRUAL		
2145	EARNED INCOME CREDIT			2,225	2,225 EMPLOYEE INSURANCE REF		
2150	UC FED CREDIT REDUCTION			2,230	2,230 PAYROLL SAVINGS		
2230	PAYROLL SAVINGS			2,235	2,240 UNITED FUND		
2235	IRA W/HOLDINGS			2,240	2,246 GROUP INSURANCE - CAFETE		
2240	UNITED WAY			2,246	2,250 401K W/F		
2245	GROUP INSURANCE PAYABLE			2,250			
2246	GROUP INSURANCE PAYABLE-CAFETERIA			2,260	2,260 WAGE G.		
2260	WAGE GARNISHMENTS			2,300	2,300 ACCRUE	0	
2280	MISC PAYROLL DEDUCTIONS			2,320	2,320 IPA PAYM	(30,490)	
2300	ACCRUED INTEREST PAYA	0		2,350	2,350 REAL ES	0	
2310	SALES TAX PAYABLE			2,385		0	
2320	IPA PAYMENTS PAYABLE	-30,490		2,400	2,400 CURRENT PORTION OF LT DEB		
2350	REAL ESTATE TAX PAYAB	0		2,512	2,512 DUE TO 1	(14,390)	
2385	ACTIVITY FUND	0		2,600	2,600 LASALLI	0	
2390	SECURITY DEPOSITS	0		2,600			
2391	VOLUNTEER FUND			2,625	2,625 LASALLE CONSTR. LOAN #2		
2393	HEART FUND/BAZAAR			2,625			
2395	DEFERRED INC EMP & MEM			2,695	2,695 CURRENT PORTION OF LT DEB		
2400	CURRENT PORTION LT DEBT			2,720	2,720 RETAINED	(263,362)	
2460	INCOME TAXES PAYABLE				net income	47,780	
2512	DUE TO RESIDENTS	-14,390			balance	<u>0</u>	
2600	MORTGAGE PAYABLE	0					
2650	EQUIPMENT LOAN PAYABLE						
2695	CURRENT PORTION LT DEBT						
2696	DEFERRED INCOME TAXES						
2710	COMMON STOCK						
2720	RETAINED EARNINGS	-263,362					
2970	PROFIT/LOSS FOR PERIOD	47,780					
3007.1	PATIENT DAYS-PRIVATE	8,764					3,007

3007.2	PATIENT DAYS-IPA	22,075						3,007
3007.3	PATIENT DAYS-MEDICARE	5,253						3,007
3007.4	PATIENT DAYS-CONVERSION							3,007
3007.5	PATIENT DAYS-LICENSED							3,007
3007.6	PATIENT DAYS-TOTAL							3,007
3010	1 BASIC CHARGE-PRIVATE &	-6,894,513	0	0	0	0		3,007
3015	1 PRIVATE ASSESSMENT TAX INCOME		0	0	0	0		3,010
3020	1 BASIC CHARGE-IPA	0	0	0	0	0		3,020
3030	1 BASIC CHARGE-MEDICARI	0	0	0	0	0		3,030
3035	4 DAY CARE/HOME CARE		0	0	0	0		3,040
3040	1 LIGHT NURSING CARE	0	0	0	0	0		3,050
3050	1 MEDIUM NURSING CARE		0	0	0	0		3,060
3060	1 HEAVY NURSING CARE		0	0	0	0		3,061
3061	1 SKILLED NURSING CARE							3,080
3080	1 NURSING SUPPLIES-PRIVA	-50,766	0	0	0	0		3,081
3081	1 NURSING SUPPLIES-IPA		0	0	0	0		3,082
3082	1 NURSING SUPPLIES MED PT A		0	0	0	0		3,083
3083	1 NURSING SUPPLIES MED PT B							3,100
3100	17 DRUGS	-1,282,364	0	0	0	0		3,101
3101	17 DRUGS-OTHER							3,110
3110	6 PT-PRIVATE	-3,874,510	0	0	0	0		3,111
3111	6 PT-IPA		0	0	0	0		3,112
3112	6 PT-MEDICARE PART A		0	0	0	0		3,113
3113	6 PT-MEDICARE PART B		0	0	0	0		3,140
3130	1 PUBLIC AID ASSESSMENT INC							3,150
3140	19 LABORATORY INCOME		0	0	0	0		3,151
3150	6 SPEECH/OT-PRIVATE		0	0	0	0		3,152
3151	6 SPEECH/OT-IPA		0	0	0	0		3,153
3152	6 SPEECH/OT-MED PART A		0	0	0	0		3,160
3153	6 SPEECH/OT MED PART B							3,410
3410	2 IPA DISCOUNTS	4,087,940	0	0	0	0		3,411
3411	2 MEDICAID PART B DISCOUNT		0	0	0	0		3,420
3420	2 MEDICARE DISCOUNTS		0	0	0	0		3,500

3440	36 ASSESSMENT TAX EXPENSE			42	3	0	0		3,520
3520	16 RENT INCOME	0		6	0	6	0		3,530
3530	13 BEAUTY SHOP	-18,033		0	0	0	0		3,560
3560	12 ACTIVITY FUND INCOME	0		0	0	0	0		3,570
3570	12 VENDING INCOME/EXPENSE	-961		0	0	0	0		3,590
3580	12 MANAGEMENT FEES			0	0	0	0		3,595
3590	1 EQUIPMENT RENTAL	-14,691		0	0	0	0		3,600
3595	21 RESIDENT TRANSPORTATION	-15,800		0	0	0	0		4,110
3600	21 MISC INCOME	-771		0	0	0	0		4,111
4110	GENERAL & ADMINISTRATIVE WAGES	201,209	219,914	21	1	17	0		4,115
4111	ADMINISTRATOR WAGES	78,000	78,000	17	1	0	0		4,120
4115	VACATION & SICK - G&A	18,705		21	1	0	0		4,121
4120 4475	EMPLOYEE BENEFITS	23,930	760,112	22	3	0	0		4,130
4125	EMPLOYEE HEPETITIS VACATION	0		22	3	0	0		4,135
4130	EMPLOYEE SCHOLARSHIP	2,662		21	1	0	0		4,250
4135	EMPLOYEE SCHOLARSHIP	17,220		23	3	0	0		4,255
4220	DIRECTORS FEES	0	0	18	3	0	0		4,260
4250 4255	OFFICE SUPPLIES	19,543	19,543	21	2	0	0		4,275
4260	TELEPHONE	11,869	11,869	21	3	0	0		4,276
4275	TRAINING & EMPLOYEE DEVELOPMENT	8,306	8,306	23	3	16	0 **		4,280
4280	GENERAL TRAVEL	3,548	5,679	24	3	16	0		4,281
4281	MEAL EXPENSE FOR TRAVEL	514		24	3	19	0		4,285
4285	EDUCATION & SEMINAR	1,617		24	3	19	-10,725 ***		4,289
4290	HELP WANTED ADVERTISING	5,093	120,104	20	3	0	0 -82,673		4,290
4291	PROMOTIONAL ADVERTISING	1,319		20	3	25	-1,319		4,291
4292	PUBLIC RELATIONS	10,955		20	3	25	-10,955		4,292
4300	LICENSES & FEES	87,895		20	3	17	0		4,300
4310	DUES & SUBSCRIPTIONS	11,812		20	3	17	-5,899		4,310
4320	CONTRIBUTIONS	0		27	3	20	0		4,320
4350	PROFESSIONAL FEES	7,062	355,885	19	3	22	-5,302		4,350
4355	MEDICAL DIRECTOR	14,700	14,700	9	3	0	0		4,355
4360	UTILIZATION REVIEW	0		10	3	0	0		4,362
4361	OTHER PHYSICIAN FEES			39	3	0	0		4,363

4362	MEDICAL RECORDS CONSI	13,960		10	3	0	0	4,364
4363	PHARMACIST FEES	6,666		10	3	0	0	4,370
4364	SOC SERV/ACT CONSULT	3,390	3,390	12	3	0	0	4,383
4370	TV RENTAL	1,584		35	3	5	0	4,390
4380	INCOME TAXES		14,761	27	3	26	0	4,400
4383	BACKGROUND CHECKS	3,030		20	3	26	0	4,401
4400	PAYROLL TAXES	304,656		22	3	0	0	4,410
4401	PAYROLL TAXES ADMINIS	8,096		22	3	0	0	4,420
4410	GROUP INSURANCE	331,375		22	3	0	0	4,430
4420	LIABILITY INSURANCE	70,880	70,880	26	3	0	0	4,435
4425	INSURANCE-OWNERS			22	3	21	0	4,436
4430	WORKMENS COMP INSUR/	72,173		22	3	0	0	4,450
4450	CENTRAL OFFICE FEES	348,823		19	3	34	0 **	4,460
4460	BAD DEBTS	14,400		27	3	24	-14,400	4,461
4470	LOST ITEMS-RESIDENTS	361		27	3	0		4,470
4490	MISCELLANEOUS	0		27	3	0	0	4,475
4510	REAL ESTATE TAXES	0	0	33	3	0	0	4,486
4600	LEASED EQUIPMENT	49,064	50,648	35	3	16	0	4,490
5110	MAINTENANCE SALARIES	99,928	107,847	6	1	0	0	4,496
5120	MAINTENANCE SICK & VA	7,919		6	1	0	0	4,510
5130	ELECTRIC	66,443	140,278	5	3	0	0	4,600
5131	NATURAL GAS	16,887		5	3	0	0	5,110
5132	HEATING & DEISEL OIL			5	3	0	0	5,120
5133	WATER & SEWER	56,948		5	3	0	0	5,130
5134	TRASH COLLECTION	8,818	60,800	6	3	0	0	5,131
5140	PROPERTY PLANT REPLAC	6,299	66,952	6	2	0	0	5,133
5160	GENERAL REPAIR & MAIN'	60,653		6	2	0	0	5,134
5165	MAINTENANCE CONTRAC'	51,982		6	3	0	0	5,140
5210	DIETARY WAGES	242,188	263,010	1	1	0	0	5,160
5220	DIETARY SICK & VAC	20,822		1	1	0	0	5,165
5240	SALES TAX			2	3	13	0	5,210
5248	FOOD PURCHASES	313,147	311,681	2	2	0	0	5,220
5250	SUPPLIES-DISHWASHING	2,760	18,333	1	2	0	0	5,248

5260	DIETARY REPLACEMENT	1,592		1	2	0	0	5,250
5270	KITCHEN SUPPLIES-PAPER	13,981		1	2	0	0	5,260
5295	MEAL CREDIT	-1,466		2	2	0	0	5,270
5310	LAUNDRY WAGES	51,964	57,471	4	1	0	0	5,295
5340	LAUNDRY SICK & VAC	5,507		4	1	0	0	5,310
5370	LAUNDRY REPLACEMENT	12,612	18,005	4	2	0	0	5,340
5380	LAUNDRY REIMBURSEMENT			4	3	0	0	5,370
5390	LAUNDRY SUPPLIES	5,393		4	2	0	0	5,380
5410	HOUSEKEEPING WAGES	100,612	106,695	3	1	0	0	5,390
5440	HOUSEKEEPING SICK & VAC	6,083		3	1	0	0	5,410
5480	HOUSEKEEPING SUPPLIES	35,812	35,820	3	2	0	0	5,440
5490	HOUSEKEEPING SUPPLIES-	8		3	2	0	0	5,480
6010	RN WAGES-MEDICARE		2,437,311	10	1	0	0	5,490
6020	RN WAGES-NON MEDICAR	282,716		10	1	0	0	6,020
6030	DON WAGES	60,333		10	1	0	0	6,030
6035	ADON	72,464		10	1	0	0	6,035
6040	RN SICK & VACATION	66,387		10	1	0	0	6,040
6110	LPN WAGES-MEDICARE	465,059		10	1	0	0	6,120
6120	LPN WAGES-NON MEDICAL	0		10	1	0	0	6,140
6130	LPN WAGES OTHER			10	1	0	0	6,220
6140	LPN SICK & VACATION	25,647		10	1	0	0	6,240
6210	AIDE WAGES-MEDICARE			10	1	0	0	6,245
6220	AIDE WAGES-NON MEDICAL	1,278,623		10	1	0	0	6,246
6230	WARD CLERKS			10	1	0	0	6,247
6240	AIDE VACATION & SICK	105,075		10	1	0	0	6,250
6245	CONTRACT NURSES-RN	0		10	3	0	0	6,255
6246	CONTRACT NURSES-LPN	0		10	3	0	0	6,260
6247	CONTRACT NURSES-AIDES	0		10	3	0	0	6,270
6250	NURSE AIDE TRAINING W/	0	0	13	1	0	0	6,275
6255	NURSE AID TRAINING EXP	0	0	13	2	0	0	6,290
6260	NURSE AIDE TRAINING RE	0		0	0	0	0	6,295
6270	REHAB WAGES	76,917		10	1	0	0	6,390
6275	REHAB SICK & VAC	4,090		10	1	0	0	6,490

6280	NURSING DEPT EDUCATION			23	3	0	0	7,280
6290	NURSING SUPPLIES	136,709	162,382	10	2	0	0	7,281
6295	NURSING SUPPLIES	24,361		10	2	0	0	7,380
6390	REPLACEMENT-NURSING	1,312		10	2	0	0	7,391
6490	NURSING OTHER	588	21,214	10	3	0	0	7,393
7280	DRUG PURCHASES	269,540	676,399	39	2	0	0 ***	7,510
7281	DRUG PURCHASES-OTHER	403,254		39	2			7,540
7380	LABORATORY SERVICES	50,940	1,079,651	39	3	0	0	7,590
7410	HOME HEALTH SALARY			39	1	0	0	7,620
7440	HOME HEALTH SICK & VAC			39	1	0	0	7,660
7450	HOME HEALTH EXPENSES			39	3	0	0	7,710
7510	ACTIVITES WAGES	50,078	54,147	11	1	0	0	7,720
7540	ACTIVITIES SICK & VAC	4,069		11	1	0	0	7,730
7590	ACTIVITIES SUPPLIES	1,262	1,262	11	2	0	0	7,740
7595	ACTIVITIES FEES	0	0	11	3	0	0	7,750
7610	PT WAGES			39	1	0	0	7,770
7611	PT SICK & VACATION			39	1	0	0	7,820
7620	PT FEES	474,736		39	3	0	0 ***	7,890
7660	PT SUPPLIES	3,605		39	2	0	0	7,960
7710	SOCIAL SERVICE WAGES	30,597	34,715	12	1	0	0	8,120
7720	SOCIAL SERVICE SICK & V	4,118		12	1	0	0	8,125
7730	SOCIAL SERVICE EXPENSE	0	0	12	2	0	0	8,130
7740	OT FEE	400,180		39	3	0	0 ***	8,150
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0	9,510
7770	SPEECH THERAPY FEE	153,795		39	3	0	0 ***	9,520
7800	BEAUTICIAN WAGES		0	40	1	0	0	9,530
7810	BEAUTICIAN SICK & VAC			40	1	0	0	
7820	BEAUTICIAN FEES	20,908	20,908	40	3	0	0	
7890	BEAUTY SHOP SUPPLIES	446	446	40	2	0	0	
7910	VOLUNTEER COORDINATOR			21	1	0	0	
7940	VOL COORD SICK & VAC			21	1	0	0	
7960	VOL COORD SUPPLIES	0		21	2	0	0	
8100	RENT	662,984	662,984	34	3	0	0	

8120	INTEREST EXPENSE	50,799	50,799	32	3	14	-10,652	
8130	DEPRECIATION	0	0	30	3	9	0	
8150	LOAN FEE AMORTIZATION	0		32	3	0	0	0
9510	INTEREST INCOME	-10,652		32	0	10	0	
9520	MISC NON-OPERATING INC	0		0	0	0	0	
9700	INCOME TAXES	0		0	0	0	0	
		8,112,249	8,122,901					
			10,652					

GRAND TOTALS 47,780 -59,252  
(NET INCOME)

0  
FACILITY NAME:  
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0

	G/L	RECAP CENSUS
PP	8,764	8,764
IPA	22,075	22,075
medicare	5,253	5,253
		36,092



UND

RIA

BT

BT

3,007 PATIENT	22,075
3,007 PATIENT	5,253
	0

3,010 BASIC CI	(6,894,513)
3,020 BASIC CI	0
3,030 BASIC CI	0
	0
	0
	0
	0

3,080 NURSING	(50,766)
3,081 NURSING	0
3,082 NURSING	0
3,083 NURSING	0
3,100 DRUGS-M	(1,282,364)
	0

3,110 PHYSICIAN	(3,874,510)
	0

3,112 PHYSICIAN	0
3,113 PHYSICIAN	0

3,140 LABORATORY INCOME	
	0

3,152 ST/OT TR	0
3,153 ST/OT TR	0

3,185 REHABILITATION/ISOLATION/OTHER CHG

3,410 IPA/OTHER	0
3,411 MEDICAL	0

3,420 MEDICAL	3,944,810
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3,520 RENT INCOME	
3,530 BEAUTY	(18,033)
	0
3,570 VENDING	(961)
3,590 EQUIPMI	(14,691)
3,595 RESIDEN	(15,800)
3,600 MISC INC	(771)
4,110 G&A WA	201,209
4,111 ADMINIS	78,000
4,115 G&A PTC	18,705
4,120 EMPLOY	22,362
4,130 EMPLOY	2,662
4,135 EMPLOY	17,220
4,250 OFFICE S	8,407
4,255 POSTAGI	2,961
4,260 TELEPHC	11,869
4,275 TRAININ	8,306
	(7)
4,280 GENERA	3,548
4,281 MEAL EX	514
4,285 EDUCAT	1,572
4,289 MEETING	45
4,290 HELP WA	5,093
4,291 PROMOT	1,319
4,292 PUBLIC I	10,955
4,300 LICENSE	87,895
4,310 DUES & S	11,812
4,320 CONTRIB	0
4,350 PROFESS	7,062
4,355 MEDICAL	14,700
	13,960
	6,666

4,364 SOCIAL S	3,390
4,370 TV RENT	1,584
4,383 BACKGR	3,030
4,390 OTHER TAXES	
4,400 PAYROL	304,656
4,401 PAYROL	8,096
4,410 GROUP I	331,375
4,420 LIABILIT	70,880
4,430 WORKM	67,920
4,435 W/C-FIRS	1,134
4,436 DRUG TE	3,126
4,450 MANAGI	348,823
4,460 BAD DEF	14,400
4,461 BAD DEF	143,130
4,470 LOST ITE	361
4,475 UNIFORM	1,568
4,486 SERVICE	40,460
4,490 MISC EX	464
4,496 MISC. M.	8,175
4,510 REAL ES	0
4,600 LEASED	49,064
5,110 MAINTEI	99,928
5,120 MAINTEI	7,919
5,130 ELECTRI	66,443
5,131 NATURA	16,887
5,133 WATER &	56,948
5,134 TRASH C	8,818
5,140 PROP/PL	6,299
5,160 GENERA	60,653
5,165 MAINTEI	11,522
5,210 DIETARY	242,188
5,220 DIETARY	20,822
5,248 FOOD PU	312,683

5,250 SUPPLIE	2,760
5,260 REPLACI	1,592
5,270 KITCHEN	13,981
5,295 MEAL IN	(1,466)
5,310 LAUNDR	51,964
5,340 LAUNDR	5,507
5,370 REPLACI	12,612
	0
5,390 SUPPLIE	5,393
5,410 HOUSEK	100,612
5,440 HOUSEK	6,083
5,480 SUPPLIE	35,812
5,490 SUPPLIE	8
6,020 RN WAG	282,716
6,030 DON WA	60,333
6,035 ADON W	72,464
6,040 RN PTO &	66,387
6,120 LPN WAG	465,059
6,140 LPN PTO	25,647
6,220 AIDES W	1,278,623
6,240 AIDES PT	105,075
6,245	
	0
	0
	0
6,270 REHAB V	76,917
6,275 REHAB F	4,090
6,290 NURSINC	136,709
6,295 NURSINC	24,361
6,390 REPLACI	1,312
6,490 OTHER	588

7,280 DRUG PU	269,540
7,281 DRUG PU	403,254
7,380 LABORA	28,378
7,390 X-RAY S	22,562
	0
7,510 ACTIVIT	50,078
7,540 ACTIVIT	4,069
7,590 ACTIVIT	1,262
7,620 PHYSICA	474,736
7,660 P.T. SUPE	3,605
7,710 SOCIAL S	30,597
7,720 SOCIAL S	4,118
7,730 SOCIAL S	0
7,740 OCCUPA	400,180
7,770 SPEECH '	153,795
7,820 BEAUTIC	20,908
	446
	0
8,120 INTERES	0
	50,799
8,130 DEPRECI	0
	0
9,510 INTERES	(10,652)
9,520 MISC NO	0
4,220	0
8,100	662,984
9,702	0
5,230	0
	<u>47,780</u>

Expenses Fixed Assets

