

Facility Name & ID Number Heartland of Normal

0049536 Report Period Beginning: 06/01/17 Ending: 05/31/18

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	116	Skilled (SNF)	116	42,340	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	116	TOTALS	116	42,340	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	16,085	4,908	7,525	28,518	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,085	4,908	7,525	28,518	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 67.35%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

I. On what date did you start providing long term care at this location?
Date started 11/01/81

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 116 and days of care provided 4,290

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31 Fiscal Year: 5/31

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

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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	299,660	24,043	10,314	334,017		334,017		334,017		1
2	Food Purchase		231,294		231,294		231,294	(298)	230,996		2
3	Housekeeping	138,555	25,312	10,386	174,253		174,253		174,253		3
4	Laundry	48,976	17,318	395	66,689		66,689		66,689		4
5	Heat and Other Utilities			150,278	150,278	1,569	151,847		151,847		5
6	Maintenance	57,710	35,533	103,695	196,938		196,938		196,938		6
7	Other (specify):* Medical Waste			2,759	2,759		2,759		2,759		7
8	TOTAL General Services	544,901	333,500	277,827	1,156,228	1,569	1,157,797	(298)	1,157,499		8
	B. Health Care and Programs										
9	Medical Director			21,229	21,229		21,229		21,229		9
10	Nursing and Medical Records	2,299,960	227,783	54,170	2,581,913	35	2,581,948		2,581,948		10
10a	Therapy	683,919	7,768	29,965	721,652		721,652		721,652		10a
11	Activities	67,709	6,746	821	75,276		75,276		75,276		11
12	Social Services	143,000		2,925	145,925		145,925		145,925		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,194,588	242,297	109,110	3,545,995	35	3,546,030		3,546,030		16
	C. General Administration										
17	Administrative	107,380		426,589	533,969	(219,982)	313,987		313,987		17
18	Directors Fees										18
19	Professional Services			46,314	46,314	(5,164)	41,150	(41,150)			19
20	Dues, Fees, Subscriptions & Promotions			98,866	98,866		98,866	(34,041)	64,825		20
21	Clerical & General Office Expenses	283,429	72,167	499,629	855,225	5,164	860,389	(430,772)	429,617		21
22	Employee Benefits & Payroll Taxes			570,005	570,005	29,060	599,065		599,065		22
23	Inservice Training & Education			3,654	3,654		3,654		3,654		23
24	Travel and Seminar			9,587	9,587		9,587		9,587		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			164,540	164,540		164,540		164,540		26
27	Other (specify):*							(123)	(123)		27
28	TOTAL General Administration	390,809	72,167	1,819,184	2,282,160	(190,922)	2,091,238	(506,086)	1,585,152		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,130,298	647,964	2,206,121	6,984,383	(189,318)	6,795,065	(506,384)	6,288,681		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			111,060	111,060	9,633	120,693		120,693			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			827,401	827,401	179,685	1,007,086	(845,720)	161,366			32
33	Real Estate Taxes			78,777	78,777		78,777		78,777			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			83,796	83,796		83,796		83,796			35
36	Other (specify):*											36
37	TOTAL Ownership			1,101,034	1,101,034	189,318	1,290,352	(845,720)	444,632			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		281,048		281,048		281,048		281,048			39
40	Barber and Beauty Shops			4,133	4,133		4,133		4,133			40
41	Coffee and Gift Shops	43,458			43,458		43,458		43,458			41
42	Provider Participation Fee			194,356	194,356		194,356		194,356			42
43	Other (specify):* IV X-Ray & Lab		46,126	76,666	122,792		122,792		122,792			43
44	TOTAL Special Cost Centers	43,458	327,174	275,155	645,787		645,787		645,787			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,173,756	975,138	3,582,310	8,731,204		8,731,204	(1,352,104)	7,379,100			45

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

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$ 0	11	1
2	Misc. Income	0	21	2
3	Vending Income	(610)	21	3
4	Donations Revenue	(130)	21	4
5	Accounting/Collection Fees	(9,967)	19	5
6	Collection Agency	0	19	6
7	Loss on Disposal of Fixed Asset	0	36	7
8	HCP Lease Interest	(845,720)	32	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(856,427)		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
HCR Manor Care, LLC	100			HCR Manor Care Svcs	Toledo	Home Office
				HL Empl Svcs, LLC	Toledo	Personnel
				HCR Manor Care Svcs	Toledo	Therapy Mgmt Svcs
				HL Home Health Care	Toledo	Nursing Staff

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	See Home Office Allocation	\$ 426,589	HCR Manor Care Services, LLC	0.00%	\$ 426,589	\$	1
2	V	Page 8						2
3	V							3
4	V	1-44 Personnel	4,173,756	Heartland Employment Services, LLC	0.00%	4,173,756		4
5	V	10a Therapy Management	16,342	HCR Manor Care Services, LLC	0.00%	16,342		5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 4,616,687			\$ 4,616,687	\$ *	14

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

VII. RELATED PARTIES

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

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

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VII. RELATED PARTIES (continued)

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

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

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

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

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

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VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization HCR Manor Care Services LLC
 Street Address 333 North Summit Street
 City / State / Zip Code Toledo, OH 43604-2617
 Phone Number (419) 252-5500
 Fax Number (419) 254-5495

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & R	\$ 699,205	\$ 0	8,386,207	\$ 1,569	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	8,386,207	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	8,386,207	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & R	16,031	10,238	8,386,207	35	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	0	0	8,386,207	0	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	8,386,207	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & R	59,973,786	32,867,234	8,386,207	134,549	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	16,450,188	6,362,586	8,386,207	42,509	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	2,602,958	0	8,386,207	29,549	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & R	5,900,308	0	8,386,207	13,237	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	6,123,085	0	8,386,207	15,823	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	738,730,669	72 NFs	0	0	8,386,207	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,738,067,390	560 NFs, HHs, & R	3,462,953	0	8,386,207	7,769	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,245,338,484	359 NFs	721,157	0	8,386,207	1,864	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	738,730,669	72 NFs	0	0	8,386,207	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,738,067,390		28,591,078		8,386,207	64,143	22
23	32	Directly Assigned Interest	Not Allocated			16,243,764			115,542	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				34,016,444				24
25	TOTALS					\$ 174,800,957	\$ 39,240,058		\$ 426,589	25

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IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Conv. Sub. Debentures		X				\$ 1,668,364	\$ 1,492,989			0.0774	\$ 115,542						
2																		
3																		
4																		
5																		
Working Capital																		
6	Home Office Pooled Interest Expense											64,143						
7	Interest Income / Interest Expense											(18,319)						
8																		
9	TOTAL Facility Related						\$ 1,668,364	\$ 1,492,989				\$ 161,366						
B. Non-Facility Related*																		
10																		
11																		
12																		
13																		
14	TOTAL Non-Facility Related						\$	\$				\$						
15	TOTALS (line 9+line14)						\$ 1,668,364	\$ 1,492,989				\$ 161,366						

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

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

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

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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 2017 report.	\$	71,106	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.)	\$	77,996	2
3. Under or (over) accrual (line 2 minus line 1).	\$	6,890	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	71,887	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	78,777	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	74,078	8
	2014	74,532	9
	2015	74,998	10
	2016	77,570	11
	2017	78,422	12

Line 2: \$77,996.22 = \$38,785.06 for 2nd half 2016 + \$39,211.16 for 1st half 2017

Line 4: \$71,886.99= \$39,211.16 for 2nd half 2017 + \$32,675.83 for Jan - May 2018

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.

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X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,829 B. General Construction Type: Exterior Masonry Frame Steel, Fire Resistant 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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column. Rows include Facility (1971, \$58,339), 1993 & 2001 (\$130,541), and TOTALS (\$188,880).

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XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	90		1971	1962	\$ 506,817	\$ 16,028		\$ 16,028		\$ 1,322,572
5	9			1994	497,564					
6	10			2001	533,510					
7	7			2006	480,167					
8				2010	233,277					
	Improvement Type**									
9	Current Year Depreciation					38,903		38,903		3,204,967
10				1979	60,522					
11				1980	317,478					
12				1981	50,351					
13				1982	21,867					
14				1984	16,946					
15				1985	26,268					
16				1986	18,155					
17				1987	42,286					
18		RETIREMENTS		1987	(29,830)					
19				1988	207,264					
20				1989	134,621					
21				1990	46,332					
22				1991	15,386					
23				1992	57,357					
24		RETIREMENTS		1992	(3,110)					
25				1993	44,829					
26				1994	137,130					
27				1995	72,481					
28		RENOVATIONS-PATIENT ROOMS		1996	22,684					
29		CARPET/TILE & INSTALLATION		1996	4,392					
30		CAPITALIZED LABOR		1996	7,272					
31		CR5/31/99 AUDIT ADJ - CAPITAL		1996	(7,272)					
32		WALL/VINYL/DRYWALL		1996	5,194					
33		SIGNS/BOARDS		1996	1,730					
34		INSTALL GRID/PANELS		1996	4,402					
35		CONCRETE WALK/RAMP		1996	2,850					
36										

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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	CABINETS	1996	\$ 1,087	\$		\$	\$	\$	37
38	CARPETING	1996	9,845						38
39	ROOFING	1996	24,474						39
40	ELECTRICAL/LIGHTING	1996	2,159						40
41	WALLCOVERINGS	1996	5,910						41
42	SIGNS/CORNERGUARDS/CHAIR RAIL	1996	2,433						42
43	INSTALL SHOWER TILE	1996	2,656						43
44	REPAIR COMPRESSOR	1996	900						44
45	CONCRETE WALK	1996	1,053						45
46	PAINTING & DECORATING	1997	15,688						46
47	ROOF REPLACEMENT	1997	3,345						47
48	WALLCOVERINGS	1997	1,788						48
49	TILE & INSTALLATION	1997	2,686						49
50	CARPET	1997	1,547						50
51	INSTALL COMPRESSOR	1997	2,583						51
52	ROOF WORK	1997	51,370						52
53	WALK-IN COOLER/FREEZER	1997	9,466						53
54	ALLOC. FAC. PLAN	1997	2,758						54
55	CR5/31/99 AUDIT ADJ - CAPITAL	1997	(2,758)						55
56	PLUMBING/BATHROOM WORK	1997	1,226						56
57	ELECTRICAL	1997	2,416						57
58	FINISH/STUD	1998	4,865						58
59	PAINTING/WALLCOVERINGS	1998	8,175						59
60	CARPETING	1998	6,460						60
61	PLUMBING	1998	1,456						61
62	ROOFING	1998	2,170						62
63	DOORS/WINDOWS/CASEWORK	1998	9,884						63
64	ELECTRICAL	1998	5,360						64
65	FLOORING/CEILING/COVE BASE	1998	13,283						65
66	GENERAL CONTRACTOR FEES-PATIENT ROOMS	1998	1,298						66
67	CORPORATE OVERHEAD-PATIENT ROOMS	1998	1,702						67
68	CR5/31/99 AUDIT ADJ - CAPITAL	1998	(1,702)						68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,724,503	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	70

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

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,724,503	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	1
2	FURNISH & INSTALL STEEL DOORS	1998	2,439						2
3	MILLWORK	1998	1,166						3
4	INSTALL DUCTS	1998	327						4
5	REWORK FIRE/SMOKE DAMPERS	1998	632						5
6	RENOVATE PATIENT ROOMS	1998	5,233						6
7	WALKWAY	1998	7,267						7
8	ELECTRICAL	1998	8,111						8
9	ROOFING	1998	8,485						9
10	SIGNAGE	1998	13,529						10
11	DOORS/WINDOWS	1998	1,773						11
12	GENERAL CONTRACTOR FEES-PATIENT ROOMS	1998	2,507						12
13	MASONRY	1998	3,700						13
14	PAINTING/WALLCOVER	1998	251						14
15	FLOORING	1998	458						15
16	RENOVATE PATIENT ROOMS	1998	(2,520)						16
17	7/1/06 Capital Rate Adj	1998	2,520						17
18	GAZEBO	1998	2,495						18
19	7/1/06 Capital Rate Adj #2	1998	(2,495)						19
20	FLOORS	1999	2,990						20
21	DOORS	1999	18,097						21
22	FENCING	1999	4,343						22
23	SIDEWALK	1999	3,719						23
24	FIRE SPRINKLER	1999	6,270						24
25	WATER HEATER	1999	7,717						25
26	DOORS (adj yr per Capital Rate Adj #3)	1999	11,081						26
27	PAINTING (adj yr per Capital Rate Adj #4)	1999	28,868						27
28	FLOORS	2000	830						28
29	RENOVATION-ARCADIA ADDTN	2000	5,000						29
30	CONCRETE	2000	1,685						30
31	CARPENTRY	2000	3,179						31
32	DRYWALL/FINISHES	2000	15,397						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,889,557	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	34

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

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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		\$ 3,889,557	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	1
2	CEILING / FLOORING	2000	5,680						2
3	CAREPTING & PADS	2000	7,167						3
4	WALLCOVERING	2000	7,060						4
5	ELECTRICAL	2000	12,505						5
6	GENERAL OVERHEAD & MISC-ARCADIA ADDTN	2000	25,528						6
7	5/31/03 Audit Adjustment (See IDPH Pg.12 Schedule)	2000	(25,528)						7
8	INTEREST ON CONSTRUCTION-ARCADIA ADDITION	2000	5,447						8
9	5/31/03 Audit Adjustment (See IDPH Pg.12 Schedule)	2000	(5,447)						9
10	OVERHEAD COST-ARCADIA ADDITION	2000	43,193						10
11	5/31/03 Audit Adjustment (See IDPH Pg.12 Schedule)	2000	(43,193)						11
12	WATER HEATER	2001	9,350						12
13	8 REPLACEMENT WINDOWS	2001	5,812						13
14	MIXING VALVE	2001	3,397						14
15	CARPET & VWC	2001	24,531						15
16	7/1/06 Capital Rate Adj #5	2001	(21,937)						16
17	SOIL & CONCRETE TESTING	2001	2,905						17
18	WATER & SEWER, PERMIT FEES	2001	14,582						18
19	7/1/06 Capital Rate Adj #6	2001	(13,611)						19
20	SITWORK	2001	74,254						20
21	7/1/06 Capital Rate Adj #7	2001	(74,254)						21
22	LANDSCAPING	2001	2,270						22
23	ADDITIONAL COST SITWORK	2001	371						23
24	7/1/06 Capital Rate Adj #8	2001	(371)						24
25	FRONT HALL & OFFICE WALLS / FLOORS (Cap Adj #9)	2001	10,290						25
26	FRONT HALL & OFFICE WALLS / FLOORS (Cap Adj #10)	2001	8,731						26
27	FRONT HALL & OFFICE WALLS / FLOORS	2002	29,012						27
28	FRONT HALL & OFFICE WALLS / FLOORS	2002	4,580						28
29	FLOORING BY GREASE TRAP	2002	753						29
30	FLOORING	2002	5,415						30
31	ADDITIONAL ARCHITECTURE ENG.	2002	65						31
32	ARCHITECTURE ENGINEERING	2002	350						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,008,464	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	34

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

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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 12C, Carried Forward		\$ 4,008,464	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	1
2	ARCHITECTURE ENGINEERING	2002	2,993						2
3	DIETARY HVAC	2002	82,214						3
4	7/1/06 Capital Rate Adj #11	2002	(21,512)						4
5	FRONT HALL & OFFICE WALLS/FLOORS	2002	7,395						5
6	7/1/06 Capital Rate Adj #12	2002	(7,395)						6
7	SMOKE SHELTER	2002	3,540						7
8	ALUMINUM SHELTER	2002	5,225						8
9	SIDEWALK	2002	2,375						9
10	FENCE	2002	975						10
11	RETROACTIVE ADDITION	2002	(10)						11
12	7/1/06 Capital Rate Adj	2002	10						12
13	LANDSCAPING	2003	7,887						13
14	DEVELOPERS COST - OVERHEAD	2003	10,184						14
15	7/1/06 Capital Rate Adj #13	2003	(10,184)						15
16	INTEREST ON CONSTRUCTION	2003	722						16
17	7/1/06 Capital Rate Adj #14	2003	(722)						17
18	CARPENTRY	2003	3,460						18
19	FLOORING	2003	7,040						19
20	PAINTING	2003	33,211						20
21	WALLCOVERING	2003	6,434						21
22	HVAC	2003	3,587						22
23	VWC	2003	754						23
24	HANDRAILS & INSTALLATION	2003	2,300						24
25	VWC	2004	922						25
26	BORDER	2004	56						26
27	PAINT, VWC & BORDER	2004	1,300						27
28	CABINETS AND COUNTERTOPS	2004	5,671						28
29	FLOORING	2004	2,288						29
30	FLOORING	2004	7,170						30
31	PAINT & VWC	2004	7,200						31
32	CARPET	2004	868						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,174,422	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	34

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

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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 12D, Carried Forward		\$ 4,174,422	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	1
2	OVERLAY ASPHALT PARKING LOT	2004	9,662						2
3	PARKING LOT CONSTRUCTION AND PAVING (Cap Adj #15)	2004	55,622						3
4	PAINT & VINYL WALL COVERING	2004	1,189						4
5	PAINT & VINYL WALL COVERING	2004	3,497						5
6	VINYL WALL COVERING	2004	219						6
7	DOOR WITH LOCK	2004	3,461						7
8	EXIT PANEL	2004	1,995						8
9	VINYL COVERED TILE	2004	640						9
10	PAINTING	2004	1,450						10
11	VINYL WALL COVERING	2004	432						11
12	ENGINEERING, OVERHEAD & INTEREST	2004	43,667						12
13	7/1/06 Capital Rate Adj #16	2004	(34,924)						13
14	ELECTRICAL WORK	2004	30,627						14
15	VINYL WALL COVERING	2004	56						15
16	VINYL COVERED TILE AND COVE BASE	2004	2,175						16
17	ADJUST ASSET #1851 (VINYL WALL COVERING)	2004	(56)						17
18	ELECTRICAL WORK	2004	4,342						18
19	ELECTRICAL WORK	2004	8,455						19
20	VINYL WALL COVERING	2004	1,279						20
21	13 PHONE LINES & JACKS	2004	3,520						21
22	ENGINEERING, OVERHEAD & INTEREST	2005	9,557						22
23	7/1/06 Capital Rate Adj #17	2005	(9,557)						23
24	VINYL WALL COVERING	2005	1,279						24
25	7/1/06 Capital Rate Adj #18	2005	(1,279)						25
26	VINYL WALL COVERING	2005	506						26
27	VINYL WALL COVERING	2005	526						27
28	VINYL WALL COVERING	2005	159						28
29	VINYL WALL COVERING	2005	257						29
30	VINYL WALL COVERING	2005	7,268						30
31	VINYL WALL COVERING	2005	2,749						31
32	VINYL WALL COVERING	2005	2,670						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,325,865	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	34

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

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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 12E, Carried Forward		\$ 4,325,865	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	1
2	VINYL WALL COVERING	2005	2,510						2
3	FLOORING VINYL	2005	1,980						3
4	KICK RAIL	2005	2,354						4
5	WINDOW TREATMENTS	2005	5,098						5
6	VINYL COVERED TILE & CARPET	2005	9,340						6
7	DOOR	2005	1,580						7
8	CEILING TILE	2005	29,500						8
9	OVERHEAD & INTEREST	2005	18,308						9
10	7/1/06 Capital Rate Adj #19	2005	(18,308)						10
11	ROOFING & SHEET METAL	2005	237,310						11
12	DUCT WORK	2005	6,802						12
13	SITE PREP, LANDSCAPING, UTILITIES	2006	52,007						13
14	SOIL & CONCRETE TESTING	2006	2,435						14
15	ELECTRICAL POWER SUPPLY	2006	2,295						15
16	ARCHITECT & ENGINEERING COSTS	2006	85,271						16
17	GENERAL OVERHEAD & INTEREST	2006	46,990						17
18	PLAN REVIEWS	2006	8,192						18
19	WALLCOVERINGS	2006	9,806						19
20	MILLWORK	2006	1,766						20
21	DINING ROOM RAILS	2007	2,950						21
22	DINING ROOM PAINTING	2007	3,950						22
23	ARCHITECT & ENGINEERING COSTS	2007	3,662						23
24	GENERAL OVERHEAD & INTEREST	2007	11,136						24
25	RESILIENT FLOORING	2007	780						25
26	WALLCOVERINGS	2007	17,334						26
27	CARPENTRY	2007	29,147						27
28	DOORS & FRAMES	2007	17,334						28
29	2 ROOF TOP UNITS	2007	4,885						29
30	UTILITY RM IMPROVEMENTS	2007	4,900						30
31	2 ROOF TOP UNITS	2007	6,444						31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,933,623	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	34

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

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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 12F, Carried Forward		\$ 4,933,623	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	1
2	000000001982 CARPET	2008	633						2
3	000000001984 NURSE STN, ADMIN OFF, MED RM RENVSTN	2008	22,232						3
4	000000001985 NURSE STATION CABINETRY	2008	17,892						4
5	000000001986 ADJ TO NURSE STATION (#1985)	2008	333						5
6	000000001987 RENOV CORR WALLS AND KITCH CEI	2008	6,850						6
7	000000001988 2 DOOR CLOSURES AND FRAMES	2009	12,974						7
8	000000001989 WALLCOVER PAINT EMPLOYEE HALLW	2009	5,175						8
9									9
10	New Sidewalks	2009	15,500						10
11	Renov. - Interior Demo & Renovations - Corridor Renovation	2009	83,910						11
12	Renov. - Resilient Flooring - Corridor Renovation	2009	14,912						12
13	Renov. - Carpeting & Pads - Corridor Renovation	2009	8,142						13
14	Renov. - Wallcovering & Corner Guards - Corridor Renovation	2009	50,857						14
15	Water Heaters (2) BTH-300A	2009	30,010						15
16	Concrete Flooring & Replace Under Floor Water Line	2009	4,050						16
17	New Copper Water Lines	2010	12,214						17
18	Dining Rm/Therapy-Site Prep, General Contractor	2010	21,798						18
19	Dining Rm/Therapy-Soil Tesing	2010	1,845						19
20	Dining Rm/Therapy-Arch & Engineer Cost	2010	64,025						20
21	Dining Rm/Therapy-Wallcovering	2010	1,864						21
22	Trench Box and New Gas Line	2010	4,043						22
23									23
24	Concrete Pad (main entr)	2010	4,940						24
25	Normal PT Addition - Wiring & Lights	2010	1,473						25
26	Renov. - Fire Doors, 3 sets	2010	38,850						26
27	Renov. - Painting & Wallcovering	2010	6,705						27
28	Add'l Dining Rm/Therapy-Arch & Engineer Cost	2010	2,138						28
29	Flooring & VWC in shower	2011	18,813						29
30	HM Doors (2)	2011	6,953						30
31									31
32	Rooftop Unit, 3 ton	2011	8,627						32
33	Damper for Laundry Room	2011	2,574						33
34	TOTAL (lines 1 thru 33)		\$ 5,403,955	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	34

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

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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 12G, Carried Forward		\$ 5,403,955	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	1
2	Water Heater	2011	3,641						2
3	Rooftop Unit, 4 ton, Dining Room	2011	10,295						3
4	Sprinkler System Upgrade	2011	10,175						4
5	Recirculation Pump	2012	4,195						5
6	Lighting - Overbed (all)	2012	21,338						6
7									7
8	80' French Drainage & repair wall	2012	8,984						8
9	AC Control Board	2012	5,009						9
10	Ceiling Tile Replacement 7,200 Sq Ft	2013	32,800						10
11									11
12	Dietary Grease Trap & Tank	2013	10,523						12
13	Hot Water Heaters (3) 120 gallon	2014	42,399						13
14									14
15	Lighted Outdoor Sign 96" x 87"	2014	7,414						15
16	General Electrical Upgrades	2014	18,750						16
17	Engineering cost for new boilers, accessories, pipe modifications	2014	6,900						17
18									18
19	Secure Care door alarm-EE entrance, PT & West Therapy	2016	3,681						19
20	Insulate Condensate Line	2016	2,760						20
21	Water Heater	2017	12,600						21
22									22
23	Carpet & frt. for 2 lounges-front of building	2017	4,586						23
24	Metal Door for NE Exit Door	2017	4,016						24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,614,021	\$ 54,931		\$ 54,931	\$	\$ 4,527,539	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	\$ 2,251,207	\$ 56,129	\$ 56,129	\$		\$ 2,130,292	71
72	Current Year Purchases	31,602						72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			9,633	9,633			74
75	TOTALS	\$ 2,282,809	\$ 56,129	\$ 65,762	\$ 9,633		\$ 2,130,292	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,085,710	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 111,060	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 120,693	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 9,633	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,657,831	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

Heartland of Normal

0049536

Report Period Beginning: 06/01/17

Ending: 05/31/18

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	N/A			\$			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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 64,636 Description: O2 Concentrators, Wheelchairs, Geri Chairs, Elec. Beds, Etc.

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Transportation	2014 Dodge Grand Caravan	\$ 1033	\$ 19,160	17
18					18
19				above figure includes	19
20				gas & maintenance too	20
21	TOTAL		\$	\$ 19,160	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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10a	3367	hrs	\$ 143,431		\$	94	3,367	\$ 143,525	1
2	Licensed Speech and Language Development Therapist	10a	1223	hrs	52,095			357	1,223	52,452	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	3947	hrs	168,104			7,317	3,947	175,421	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39, 2		# of prescripts				281,048		281,048	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>Inhal Therapy</u>	10a, 3				395	26,140	6,865	395	33,005	12
13	Other (specify): <u>X-Ray & Lab IV</u>	43, 2 & 3					76,666	46,126		122,792	13
14	TOTAL				\$ 363,630	395	\$ 102,806	\$ 341,807	8,932	\$ 808,243	14

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

Facility Name & ID Number **Heartland of Normal**
XV. BALANCE SHEET - Unrestricted Operating Fund.

0049536
 As of **05/31/18**

Report Period Beginning: **06/01/17**
 (last day of reporting year)

Ending: **05/31/18**

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (33,446)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>330,715</u>)	784,662		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	13,202		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 764,418	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	188,880		13
14	Buildings, at Historical Cost	5,614,021		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,282,809		16
17	Accumulated Depreciation (book methods)	(6,657,831)		17
18	Deferred Charges	130,483		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) <u>OMIT</u>	57,271		22
23	Other(specify): <u>CIP</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,615,633	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,380,051	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 199,494	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	344,372		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	71,887		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accounts Payable</u>	102,524		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 718,277	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,492,989		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,492,989	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,211,266	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 168,785	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,380,051	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 409,612	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 409,612	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,621,376)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,621,376)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	1,380,549	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,380,549	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 168,785	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning: 06/01/17

Ending:

05/31/18

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		2	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,171,595	1
2	Discounts and Allowances for all Levels	(3,019,908)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,151,687	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,193,769	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,193,769	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	733	12
13	Barber and Beauty Care	4,023	13
14	Non-Patient Meals	298	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	573,889	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	86,354	19
20	Radiology and X-Ray	27,819	20
21	Other Medical Services	64,821	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 757,937	23
D. Non-Operating Revenue			
24	Contributions	130	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 130	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Purchase Discount</u>	6,305	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 6,305	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,109,828	30

1		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,156,228	31
32	Health Care	3,545,995	32
33	General Administration	2,282,160	33
B. Capital Expense			
34	Ownership	1,101,034	34
C. Ancillary Expense			
35	Special Cost Centers	451,431	35
36	Provider Participation Fee	194,356	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,731,204	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,621,376)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,621,376)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,109,500	44
45	Private Pay - Net Inpatient Revenue	1,343,307	45
46	Medicare - Net Inpatient Revenue	359,085	46
47	Other-(specify) <u>Hospice</u>	120,748	47
48	Other-(specify) <u>Insurance</u>	219,047	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,151,687	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

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	1,659	1,811	\$ 81,342	\$ 44.92	1
2	Assistant Director of Nursing	5,515	6,023	210,622	34.97	2
3	Registered Nurses	13,111	14,319	442,588	30.91	3
4	Licensed Practical Nurses	22,025	24,055	595,011	24.74	4
5	CNAs & Orderlies	65,545	71,800	935,664	13.03	5
6	CNA Trainees	101	110	1,405	12.77	6
7	Licensed Therapist	11,095	12,099	515,351	42.59	7
8	Rehab/Therapy Aides	4,673	5,095	168,568	33.08	8
9	Activity Director	4,322	4,727	67,709	14.32	9
10	Activity Assistants					10
11	Social Service Workers	5,125	5,602	143,000	25.53	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	19,679	21,527	299,660	13.92	15
16	Dishwashers					16
17	Maintenance Workers	2,246	2,441	57,710	23.64	17
18	Housekeepers	9,559	10,451	138,555	13.26	18
19	Laundry	3,993	4,370	48,976	11.21	19
20	Administrator	2,080	2,080	106,219	51.07	20
21	Assistant Administrator	68	68	1,161	17.07	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,120	13,401	283,429	21.15	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	1,941	2,125	33,328	15.68	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Hospitality</u>	2,588	2,833	43,458	15.34	33
34	TOTAL (lines 1 - 33)	187,445	204,937	\$ 4,173,756 *	\$ 20.37	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	21,229	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	\$	21,229		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$	10, 3	50
51	Licensed Practical Nurses		10, 3	51
52	Certified Nurse Assistants/Aides		10, 3	52
53	TOTAL (lines 50 - 52)	\$		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	
Douglas M. Rutter (June-Sept)	Administrator	0	\$ 34,564	Workers' Compensation Insurance	\$ 20,718	IDPH License Fee	\$ 1,990	
Heather Brown (Oct-May)	Administrator	0	71,655	Unemployment Compensation Insurance	49,985	Advertising: Employee Recruitment	29,526	
Jennifer R. Badgley	Asst. Administrator	0	1,161	FICA Taxes	299,445	Health Care Worker Background Check (Indicate # of checks performed 308)	5,288	
				Employee Health Insurance	160,658	Patient Background Checks	554	
				Employee Meals		Dues & Subscriptions	15,761	
				Illinois Municipal Retirement Fund (IMRF)*		Association Dues	7,273	
				Disability Payments		Advertising	31,933	
				401K	17,884	Other Licenses and Permits	1,555	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 107,380	Appreciation, Oth Benefits & Mktg Adj	6,464	Less: Non-Allowable Association Dues	(2,108)	
				Tuition Program	2,515	Less: Public Relations Expense	()	
				SMSP Match	86	Non-allowable advertising	(31,933)	
				Employee Uniforms	12,250	Yellow page advertising	()	
				Home Office Allocation	29,060			
						TOTAL (agree to Sch. V, line 20, col. 8)	\$ 64,825	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 599,065			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 426,589	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
				Description	Line #	Amount	Description	Amount
							Out-of-State Travel	\$
							In-State Travel	9,587
							Includes travel expense to the Home Office in Toledo, OH for regional meetings	
							Seminar Expense	
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 46,314	TOTAL		\$	TOTAL	\$ 9,587

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heartland of Normal

0049536

Report Period Beginning:

06/01/17

Ending:

05/31/18

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. IHCA \$3,462 & AHCA \$1,703
- (3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 5-10 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 49,588 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? YES
If YES, give effective date of lease. 04/07/11
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 194,356
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 benefit on Schedule V. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 298
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. NO
Attach invoices and a summary of services for all architect and appraisal fees