

Facility Name & ID Number Heritage Manor Streator LLC

48066 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	130	Skilled (SNF)	130	47,450	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	130	TOTALS	130	47,450	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	19,910	12,289	5,591	37,790	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,910	12,289	5,591	37,790	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.64%

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 7/2006

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 130 and days of care provided 5,591

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 & ID Number Heritage Manor Streator LLC # 48066 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	557,887	20,940	9,819	588,646		588,646	5,247	593,893		1
2	Food Purchase		73,024		73,024		73,024	69	73,093		2
3	Housekeeping	166,156	66,637		232,793		232,793		232,793		3
4	Laundry	89,891	26,580		116,471		116,471	6	116,477		4
5	Heat and Other Utilities			138,293	138,293		138,293	1,905	140,198		5
6	Maintenance	105,555	90,479	104,010	300,044		300,044	28,797	328,841		6
7	Other (specify):*										7
8	TOTAL General Services	919,489	277,660	252,122	1,449,271		1,449,271	36,024	1,485,295		8
	B. Health Care and Programs										
9	Medical Director			2,400	2,400		2,400		2,400		9
10	Nursing and Medical Records	3,257,628	289,890	19,108	3,566,626		3,566,626	(33,515)	3,533,111		10
10a	Therapy		611,155	84,649	695,804	(695,804)					10a
11	Activities	79,179	5,611		84,790		84,790		84,790		11
12	Social Services	47,420		4,766	52,186		52,186		52,186		12
13	CNA Training	9,167	3,186		12,353		12,353	1,508	13,861		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,393,394	909,842	110,923	4,414,159	(695,804)	3,718,355	(32,007)	3,686,348		16
	C. General Administration										
17	Administrative	59,679			59,679		59,679		59,679		17
18	Directors Fees										18
19	Professional Services			469,681	469,681		469,681	(444,443)	25,238		19
20	Dues, Fees, Subscriptions & Promotions			326,089	326,089	(271,321)	54,768	(9,134)	45,634		20
21	Clerical & General Office Expenses	309,047	24,819	13,132	346,998		346,998	460,932	807,930		21
22	Employee Benefits & Payroll Taxes			871,251	871,251		871,251	60,121	931,372		22
23	Inservice Training & Education			3,702	3,702		3,702	1,297	4,999		23
24	Travel and Seminar			8,602	8,602		8,602	(3,603)	4,999		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			53,833	53,833		53,833	32,422	86,255		26
27	Other (specify):* Lost items - residents			92,843	92,843		92,843	(92,811)	32		27
28	TOTAL General Administration	368,726	24,819	1,839,133	2,232,678	(271,321)	1,961,357	4,781	1,966,138		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,681,609	1,212,321	2,202,178	8,096,108	(967,125)	7,128,983	8,798	7,137,781		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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation							298,990	298,990			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			75,611	75,611		75,611	107,097	182,708			32
33	Real Estate Taxes							72,345	72,345			33
34	Rent-Facility & Grounds			570,859	570,859		570,859	(562,885)	7,974			34
35	Rent-Equipment & Vehicles			33,452	33,452		33,452	8,074	41,526			35
36	Other (specify):*											36
37	TOTAL Ownership			679,922	679,922		679,922	(76,379)	603,543			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			991,807	991,807	695,804	1,687,611	88,209	1,775,820			39
40	Barber and Beauty Shops			16,639	16,639		16,639		16,639			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					271,321	271,321		271,321			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			1,008,446	1,008,446	967,125	1,975,571	88,209	2,063,780			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,681,609	1,212,321	3,890,546	9,784,476		9,784,476	20,628	9,805,104			45

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

Facility Name & ID Number Heritage Manor Streator LLC

48066

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	(17,494)			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	(745)			17
18	Fines and Penalties				18
19	Entertainment	(13,274)			19
20	Contributions	(1,340)			20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(15,495)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(91,471)			24
25	Fund Raising, Advertising and Promotional	(21,688)			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	SUBTOTAL (A): (Sum of lines 1-29)	\$ (161,507)		\$	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)	182,135		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 182,135		36
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 20,628		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY							
48		49		50		51	
							52

Heritage Manor Streator LLC

ID# 48066

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
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				15
16				16
17				17
18				18
19				19
20				20
21				21
22		0	30	22
23		(15,495)	19	23
24		(91,471)	27	24
25		(21,688)	20	25
26		(13,274)	24	26
27		(1,340)	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	(143,268)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor Streator LLC# 48066

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	5,247	0	0	0	0	0	0	0	0	5,247	1
2	Food Purchase	0	0	69	0	0	0	0	0	0	0	0	69	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	6	0	0	0	0	0	0	0	0	6	4
5	Heat and Other Utilities	0	0	1,905	0	0	0	0	0	0	0	0	1,905	5
6	Maintenance	0	0	28,797	0	0	0	0	0	0	0	0	28,797	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	36,024	0	0	0	0	0	0	0	0	36,024	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	(34,355)	840	0	0	0	0	0	0	0	0	(33,515)	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	1,508	0	0	0	0	0	0	0	0	1,508	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	(34,355)	2,348	0	0	0	0	0	0	0	0	(32,007)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(15,495)	(451,192)	22,244	0	0	0	0	0	0	0	0	(444,443)	19
20	Fees, Subscriptions & Promotions	(21,688)	0	12,554	0	0	0	0	0	0	0	0	(9,134)	20
21	Clerical & General Office Expenses	0	0	460,932	0	0	0	0	0	0	0	0	460,932	21
22	Employee Benefits & Payroll Taxes	0	0	60,121	0	0	0	0	0	0	0	0	60,121	22
23	Inservice Training & Education	(745)	(216)	2,258	0	0	0	0	0	0	0	0	1,297	23
24	Travel and Seminar	(13,274)	0	9,671	0	0	0	0	0	0	0	0	(3,603)	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	32,422	0	0	0	0	0	0	0	0	32,422	26
27	Other (specify):*	(92,811)	0	0	0	0	0	0	0	0	0	0	(92,811)	27
28	TOTAL General Administration	(144,013)	(451,408)	600,202	0	0	0	0	0	0	0	0	4,781	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(144,013)	(485,763)	638,574	0	0	0	0	0	0	0	0	8,798	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor Streator LLC

48066

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	262,297	0	36,693	0	0	0	0	0	0	0	298,990	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(17,494)	124,591	0	0	0	0	0	0	0	0	0	107,097	32
33	Real Estate Taxes	0	72,345	0	0	0	0	0	0	0	0	0	72,345	33
34	Rent-Facility & Grounds	0	(570,859)	0	7,974	0	0	0	0	0	0	0	(562,885)	34
35	Rent-Equipment & Vehicles	0	0	0	8,074	0	0	0	0	0	0	0	8,074	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(17,494)	(111,626)	0	52,741	0	(76,379)	37						
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	88,209	0	0	0	0	0	0	0	0	0	88,209	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	88,209	0	0	0	0	0	0	0	0	0	88,209	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(161,507)	(509,180)	638,574	52,741	0	20,628	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 G</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	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	<u>10 Adjustment for Related Organization</u>	\$	<u>GreenTree Pharmacy</u>		\$ <u>(34,355)</u>	\$	<u>(34,355)</u> 1
2	V	<u>23 Adjustment for Related Organization</u>		<u>GreenTree Pharmacy</u>		<u>(216)</u>		<u>(216)</u> 2
3	V	<u>39 Adjustment for Related Organization</u>		<u>GreenTree Pharmacy</u>		<u>88,209</u>		<u>88,209</u> 3
4	V	<u>19 Adjustment for Related Organization</u>	<u>451,192</u>	<u>Heritage Operations Group, LLC</u>				<u>(451,192)</u> 4
5	V							5
6	V	<u>34 Adjustment for Related Organization</u>	<u>570,859</u>	<u>Heritage Manor Real Estate, LLC</u>				<u>(570,859)</u> 6
7	V	<u>33 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>72,345</u>		<u>72,345</u> 7
8	V	<u>32 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>90,563</u>		<u>90,563</u> 8
9	V	<u>30 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>262,297</u>		<u>262,297</u> 9
10	V	<u>32 Adjustment for Related Organization</u>		<u>Heritage Manor Real Estate, LLC</u>		<u>34,028</u>		<u>34,028</u> 10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,022,051			\$ 512,871	\$ *	(509,180) 14

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

Facility Name & ID Number

Heritage Manor Streator LLC

48066

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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 Operations Group		\$	\$ 5,247	15
16	V	2 Food Purchase		Heritage Operations Group			69	16
17	V	3 Housekeeping		Heritage Operations Group			0	17
18	V	4 Laundry		Heritage Operations Group			6	18
19	V	5 Heat & Other Utilities		Heritage Operations Group			1,905	19
20	V	6 Maintenance		Heritage Operations Group			28,797	20
21	V	7 Other		Heritage Operations Group			0	21
22	V	9 Medical Director		Heritage Operations Group			0	22
23	V	10 Nursing & Medical Records		Heritage Operations Group			840	23
24	V	11 Activities		Heritage Operations Group			0	24
25	V	12 Social Service		Heritage Operations Group			0	25
26	V	13 Nurse Aide Training		Heritage Operations Group			1,508	26
27	V	14 Program Transportation		Heritage Operations Group			0	27
28	V	15 Other		Heritage Operations Group			0	28
29	V	17 Administrative		Heritage Operations Group			0	29
30	V	18 Directors Fees		Heritage Operations Group			0	30
31	V	19 Professional Services		Heritage Operations Group			22,244	31
32	V	20 Fees, Subscription, Promotions		Heritage Operations Group			12,554	32
33	V	21 Clerical & General Office Expenses		Heritage Operations Group			460,932	33
34	V	22 Employee Benefits & Payroll Taxes		Heritage Operations Group			60,121	34
35	V	23 Inservice Training & Education		Heritage Operations Group			2,258	35
36	V	24 Travel and Seminar		Heritage Operations Group			9,671	36
37	V	25 Other Admin. Staff Transportation		Heritage Operations Group			0	37
38	V	26 Insurance-Prop.Liab.Malpract		Heritage Operations Group			32,422	38
39	Total		\$			\$	0	\$ * 638,574 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 Operations Group		\$	0	15
16	V	30 Depreciation		Heritage Operations Group			36,693	16
17	V	31 Amortization of Pre-Op & Org		Heritage Operations Group			0	17
18	V	32 Interest		Heritage Operations Group			0	18
19	V	33 Real Estate Taxes		Heritage Operations Group			0	19
20	V	34 Rent-Facility & Grounds		Heritage Operations Group			7,974	20
21	V	35 Rent-Equipment & Vehicles		Heritage Operations Group			8,074	21
22	V	36 Other		Heritage Operations Group			0	22
23	V	38 Medically Nec Transportation		Heritage Operations Group			0	23
24	V	39 Ancillary Service Centers		Heritage Operations Group			0	24
25	V	40 Barber and Beauty Shops		Heritage Operations Group			0	25
26	V	41 Coffee and Gift Shops		Heritage Operations Group			0	26
27	V	42 Other		Heritage Operations Group			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	\$ * 52,741 39

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

Facility Name & ID Number Heritage Manor Streator LLC # 48066 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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.			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 Manor Streator LLC

48066

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

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
Street Address
City / State / Zip Code
Phone Number
Fax Number

Heritage Operations Group
Box 3188
Bloomington, IL 61701
()
()

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	2,578	26	\$ 104,045	\$ 103,180	130	\$ 5,247	1
2	2	Food Purchase	Beds	2,578	26	1,362	0	130	69	2
3	3	Housekeeping	Beds	2,578	26	0	0	130	0	3
4	4	Laundry	Beds	2,578	26	111	0	130	6	4
5	5	Heat & Other Utilities	Beds	2,578	26	37,778	0	130	1,905	5
6	6	Maintenance	Beds	2,578	26	571,069	80,581	130	28,797	6
7	7	Other	Beds	2,578	26	0	0	130	0	7
8	9	Medical Director	Beds	2,578	26	0	0	130	0	8
9	10	Nursing & Medical Records	Beds	2,578	26	16,650	12,036	130	840	9
10	11	Activities	Beds	2,578	26	0	0	130	0	10
11	12	Social Service	Beds	2,578	26	0	0	130	0	11
12	13	Nurse Aide Training	Beds	2,578	26	29,896	28,423	130	1,508	12
13	14	Program Transportation	Beds	2,578	26	0	0	130	0	13
14	15	Other	Beds	2,578	26	0	0	130	0	14
15	17	Administrative	Beds	2,578	26	0	0	130	0	15
16	18	Directors Fees	Beds	2,578	26	0	0	130	0	16
17	19	Professional Services	Beds	2,578	26	441,112	0	130	22,244	17
18	20	Fees, Subscription, Promotions	Beds	2,578	26	248,958	0	130	12,554	18
19	21	Clerical & General Office Expense	Beds	2,578	26	9,140,644	8,773,931	130	460,932	19
20	22	Employee Benefits & Payroll Taxes	Beds	2,578	26	1,192,239	0	130	60,121	20
21	23	Inservice Training & Education	Beds	2,578	26	44,777	0	130	2,258	21
22	24	Travel and Seminar	Beds	2,578	26	191,781	0	130	9,671	22
23	25	Other Admin. Staff Transportation	Beds	2,578	26	0	0	130	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,578	26	642,946	0	130	32,422	24
25	TOTALS					\$ 12,663,368	\$ 8,998,151		\$ 638,574	25

Facility Name & ID Number Heritage Manor Streator LLC

48066

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

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

Heritage Operations Group

Street Address

Box 3188

City / State / Zip Code

Bloomington, IL 61701

Phone Number

()

Fax Number

()

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	2,578	26	\$	130	\$	1
2	30	Depreciation	Beds	2,578	26	727,658	130	36,693	2
3	31	Amortization of Pre-Op & Org	Beds	2,578	26		130		3
4	32	Interest	Beds	2,578	26		130		4
5	33	Real Estate Taxes	Beds	2,578	26		130		5
6	34	Rent-Facility & Grounds	Beds	2,578	26	158,134	130	7,974	6
7	35	Rent-Equipment & Vehicles	Beds	2,578	26	160,109	130	8,074	7
8	36	Other	Beds	2,578	26		130		8
9	38	Medically Nec Transportation	Beds	2,578	26		130		9
10	39	Ancillary Service Centers	Beds	2,578	26		130		10
11	40	Barber and Beauty Shops	Beds	2,578	26		130		11
12	41	Coffee and Gift Shops	Beds	2,578	26		130		12
13	42	Other	Beds	2,578	26		130		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				\$ 1,045,901	\$		\$ 52,741	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	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	Busey Bank		x	Mortgage			\$	\$		\$ 90,563	1									
2	Busey Bank		x	Loan Fee Amortization						34,028	2									
3											3									
4											4									
5											5									
Working Capital																				
6	Busey Bank		x	Working Capital						75,611	6									
7											7									
8											8									
9	TOTAL Facility Related						\$	\$		\$ 200,202	9									
B. Non-Facility Related*																				
10	Interest Income									(17,494)	10									
11											11									
12											12									
13											13									
14	TOTAL Non-Facility Related						\$	\$		\$ (17,494)	14									
15	TOTALS (line 9+line14)						\$	\$		\$ 182,708	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None 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

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.		\$		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.)		\$	72,345	2
3. Under or (over) accrual (line 2 minus line 1).		\$	72,345	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	72,345	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2013	64,107	8	
	2014	63,649	9	
	2015	63,739	10	
	2016	68,946	11	
	2017	72,345	12	
				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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor Streator LLC COUNTY LaSalle

FACILITY IDPH LICENSE NUMBER 48066

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 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>3431134000</u>	_____	\$ <u>72,344.72</u>	\$ <u>72,345.00</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>72,344.72</u></u>	\$ <u><u>72,345.00</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 39,770 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).

Evergreen Place-Streator - (53) unit supportive living facility - grounds are adjacent but buildings are separated
Services are not shared.

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>50,000</u>	1
2					2
3	TOTALS			\$ <u>50,000</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	130			\$ 348,848	\$		\$	\$	\$
5				440,122					
6				2,594,839					
7									
8									
Improvement Type**									
9									
10	1980 Improvements		1980	12,172					
11	1981 Improvements		1981	13,748					
12	1982 Improvements		1982	18,366					
13	1983 Improvements		1983	9,250					
14	1984 Improvements		1984	1,329					
15	1985 Improvements		1985	4,100					
16	1986 Improvements		1986	57,336					
17	1988 Improvements		1988	6,225					
18	1989 Improvements		1989	48,818					
19	1990 Improvements		1990	22,687					
20	1991 Improvements		1991	31,584					
21	1992 Improvements		1992	3,560					
22	1993 Improvements		1993	19,172					
23	1994 Improvements		1994	23,135					
24	1995 Improvements		1995	61,264					
25	1996 Improvements		1996	3,910					
26	1997 Improvements		1997	303,615					
27	1998 Improvements		1998	14,471					
28	1999 Improvements		1999	3,675					
29	2000 Improvements		2000	6,510					
30	2001 Improvements		2001	48,428					
31	2002 Improvements		2002	70,668					
32	2003 Improvements		2003	9,315					
33									
34	C/O Allocation				36,693		36,693		
35	Book Depreciation				195,343		195,343		
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 Heritage Manor Streator LLC

48066

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	2004 Improvements	2004	\$ 10,481	\$		\$	\$	\$	37
38	2005 Improvements	2005	113,995						38
39	2006 Improvements	2006	85,199						39
40	2007 Improvements	2007	241,527						40
41	2008 Improvements	2008	113,324						41
42	2009 Improvements	2009	29,017						42
43	2010 Improvements	2010	20,685						43
44	2011 Improvements	2011	97,087						44
45	2012 Improvements	2012	189,872						45
46									46
47	Lighting Retrofit-Facility wide replacement of ballasts and bulbs	2013	8,250						47
48	Renovation of rooms & hallways in corridors 300 & 400	2013	229,287						48
49	(Removal and replacement of flooring and cabinets; painting)	2014	87,266						49
50									50
51	Renovation of rooms & hallways in corridors 100 & 200								51
52	(Removal and replacement of flooring and cabinets; painting)	2014	235,862						52
53	Water Heater Replacement	2014	17,378						53
54	Install Electric Door	2014	6,242						54
55	Parking Lot Fill and Seal	2014	6,863						55
56									56
57	Installed (2) new hot water heater expansion tanks	2015	3,785						57
58	Install electric heat in air handlers - NE and NW wings	2015	9,295						58
59	Completion of 2014 renovation to corridors 100&200 -	2015	3,650						59
60	asbestos abatement								60
61	Replace (4) wood doors	2015	3,440						61
62	Flooring replacement - Rec Room	2015	5,334						62
63	Nurse call system upgrade - telephonic and electrical upgrades	2015	33,961						63
64									64
65	No 2016 Improvements								65
66									66
67	Installed new water softener	2017	7,636						67
68	Upgraded 2015 nurse call system electronics	2017	5,088						68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,741,671	\$ 232,036		\$ 232,036	\$	\$	70

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,741,671	\$ 232,036		\$ 232,036	\$	\$	1
2									2
3	No 2018 Improvement	2018							3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,741,671	\$ 232,036		\$ 232,036	\$	\$	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	\$ 1,581,776	\$ 60,734	\$ 60,734	\$		\$	71
72	Current Year Purchases	40,552						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,622,328	\$ 60,734	\$ 60,734	\$		\$	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	Resident Transport	2017 Dodge Grand SW	2016	\$ 43,540	\$ 6,220	\$ 6,220	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$ 43,540	\$ 6,220	\$ 6,220	\$		\$	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)	\$ 7,457,539	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 298,990	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 298,990	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.

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.	_____ /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: \$ 33,452 Description: Supplies, copiers and televisions

(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.

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input 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. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		3,186		3,186
3	Classroom Wages (a)				
4	Clinical Wages (b)		9,167		9,167
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 12,353	\$	\$ 12,353
10	SUM OF line 9, col. 1 and 2 (e)	\$	12,353		

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		hrs	\$		\$	528,262	\$		\$	528,262					1	
2	Licensed Speech and Language Development Therapist		hrs				37,909									37,909	2
3	Licensed Recreational Therapist		hrs														3
4	Licensed Physical Therapist		hrs				425,636		0							425,636	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							611,155						611,155	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs														10
11	Academic Education		hrs														11
12	Other (specify):																12
13	Other (specify):								84,649							84,649	13
14	TOTAL			\$		\$	1,076,456	\$	611,155	\$	1,687,611						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 Manor Streator LLC

48066

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,697	\$	1
2	Cash-Patient Deposits	9,262		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,490,746		3
4	Supply Inventory (priced at <u>FIFO</u>)	27,346		4
5	Short-Term Investments			5
6	Prepaid Insurance	1,734		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	251,780		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,783,565	\$	10
B. Long-Term Assets				
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	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,783,565	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 195,109	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9,262		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	433,837		30
31	Accrued Taxes Payable (excluding real estate taxes)	18,899		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
Other Current Liabilities(specify):				
36	<u>Bed Tax</u>	15,576		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 672,683	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			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)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 672,683	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,110,882	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,783,565	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,562,416	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,562,416	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(451,534)	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)	\$ (451,534)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,110,882	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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,665,421	1
2	Discounts and Allowances for all Levels	(3,279,356)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,386,065	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,080,632	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,080,632	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	20,435	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	779,166	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	49,150	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 848,751	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	17,494	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 17,494	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,332,942	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,449,271	31
32	Health Care	4,414,159	32
33	General Administration	2,232,678	33
B. Capital Expense			
34	Ownership	679,922	34
C. Ancillary Expense			
35	Special Cost Centers	1,008,446	35
36	Provider Participation Fee		36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,784,476	40
41	Income before Income Taxes (line 30 minus line 40)**	(451,534)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (451,534)	43

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	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	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 **Heritage Manor Streator LLC**

48066

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	1,738	1,849	\$ 74,861	\$ 40.49	1
2	Assistant Director of Nursing	1,748	1,860	64,774	34.82	2
3	Registered Nurses	23,505	25,005	851,953	34.07	3
4	Licensed Practical Nurses	16,655	17,718	497,897	28.10	4
5	CNAs & Orderlies	97,508	103,732	1,655,038	15.95	5
6	CNA Trainees	980	1,043	9,167	8.79	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,577	3,806	113,105	29.72	8
9	Activity Director					9
10	Activity Assistants	5,031	5,352	79,179	14.79	10
11	Social Service Workers	1,776	1,889	47,420	25.10	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	45,590	48,500	557,887	11.50	15
16	Dishwashers					16
17	Maintenance Workers	5,610	5,968	105,555	17.69	17
18	Housekeepers	14,246	15,155	166,156	10.96	18
19	Laundry	7,087	7,540	89,891	11.92	19
20	Administrator	1,955	2,080	59,679	28.69	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,034	14,930	309,047	20.70	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)	241,040	256,427	\$ 4,681,609 *	\$ 18.26	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	\$ 9,819		35
36	Medical Director	2,400		36
37	Medical Records Consultant	1,352		37
38	Nurse Consultant			38
39	Pharmacist Consultant	7,805		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	4,766		45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 26,142		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 0		50
51	Licensed Practical Nurses	0		51
52	Certified Nurse Assistants/Aides	6,972		52
53	TOTAL (lines 50 - 52)	\$ 6,972		53

Facility Name & ID Number Heritage Manor Streator LLC

48066

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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	
Bonnie Bradley			\$ 59,679	Workers' Compensation Insurance	\$ 75,450	IDPH License Fee	\$	
				Unemployment Compensation Insurance	21,306	Advertising: Employee Recruitment	17,933	
				FICA Taxes	358,143	Health Care Worker Background Check (Indicate # of checks performed _____)	5,473	
				Employee Health Insurance	378,851	Patient Background Checks		
				Employee Meals		PR	12,421	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	9,869	
				Other Benefits	37,501	License & Fees	4,855	
				Central Office Allocation	60,121	Central Office Allocation	12,554	
						Less: Public Relations Expense	(12,421)	
						Non-allowable advertising	(5,050)	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 59,679	TOTAL (agree to Schedule V, line 22, col.8)	\$ 931,372	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 45,634	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$ 0			\$	Out-of-State Travel	\$
							In-State Travel	
								7,205
								154
							Seminar Expense	1,243
								(3,603)
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	\$ 4,999
C. Professional Services								
Vendor/Payee	Type		Amount					
Heritage Operations Group	Management		\$ 454,186					
Legal adj to Zero			15,495					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 469,681					

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor Streator LLC# 48066

Report Period Beginning:

1/1/2018Ending: 12/31/2018**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. Health Care Council of Illinois
- (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 Yrs
- (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. \$ 271,321
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 261,998
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
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: May Cocagne & King
- (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

Heritage Manor - Streator
IDPH ID# 48066
HFS Cost Report - December 31, 2018
Schedule V - Column 5 Reclassifications

1. Schedule V - Line 10a to Line 39 - Reclassifications

<u>Line Item</u>	
Purchased Drugs and Medications	\$ 611,155
Purchased Hospital Services	45,667
Purchased Laboratory Services	29,373
Purchased Radiology Services	9,609
Amount Reclassified to Line 39	<u>\$ 695,804</u>

2. Schedule V - Line 20 to Line 42 - Reclassification

<u>Line Item</u>	
Provider Participation Fee - \$1.50	\$ (71,175)
Provider Assesment Fee - \$6.07	<u>(200,146)</u>
	<u>(271,321)</u>
Provider Participation Fee - Line 42	<u>271,321</u>