		FOR BHF USE					

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2010
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2010)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0048843

Facility Name: Heritage Manor-Beardstown South

Address: 8306 St Lukes Drive (Number) Beardstown (City) 62618 (Zip Code)

County: Cass

Telephone Number: (217) 323-4055 **Fax #** ( )

HFS ID Number:

Date of Initial License for Current Owners: 07/2007

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		xx	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Craig Ater **Telephone Number:** (309)823-7135
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1-01-10 to 12-31-10 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name) Craig L. Ater
(Title) Exec V.P. & CFO

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	79	Skilled (SNF)	79	28,835	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	79	TOTALS	79	28,835	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	16,139	3,109	2,897	22,145	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,139	3,109	2,897	22,145	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.80%

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

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
SLF

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 [x]

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

I. On what date did you start providing long term care at this location?
Date started 07/2007

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [x]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified _____ and days of care provided 2,897

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: _____ Fiscal Year: _____

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	192,370	9,280		201,650		201,650	3,148	204,798			1
2	Food Purchase		204,268		204,268		204,268	(744)	203,524			2
3	Housekeeping	87,339	14,858		102,197		102,197		102,197			3
4	Laundry	50,081	6,793		56,874		56,874		56,874			4
5	Heat and Other Utilities			274,974	274,974		274,974	1,361	276,335			5
6	Maintenance	66,270	96,955	85,333	248,558		248,558	9,374	257,932			6
7	Other (specify):*											7
8	**TOTAL General Services**	396,060	332,154	360,307	1,088,521		1,088,521	13,139	1,101,660			8
	B. Health Care and Programs											
9	Medical Director			4,800	4,800		4,800	2,313	7,113			9
10	Nursing and Medical Records	1,070,291	90,153	9,043	1,169,487		1,169,487		1,169,487			10
10a	Therapy		156,405	362,818	519,223	(170,765)	348,458	206,370	554,828			10a
11	Activities	34,449	5,621		40,070		40,070	3	40,073			11
12	Social Services	49,275		3,692	52,967		52,967		52,967			12
13	CNA Training		(65)		(65)		(65)	1,044	979			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,154,015	252,114	380,353	1,786,482	(170,765)	1,615,717	209,730	1,825,447			16
	C. General Administration											
17	Administrative	74,591			74,591		74,591	66,878	141,469			17
18	Directors Fees											18
19	Professional Services			189,366	189,366		189,366	(171,830)	17,536			19
20	Dues, Fees, Subscriptions & Promotions			137,381	137,381	(70,656)	66,725	(43,467)	23,258			20
21	Clerical & General Office Expenses	140,049	20,270	11,768	172,087		172,087	136,899	308,986			21
22	Employee Benefits & Payroll Taxes			336,641	336,641		336,641	25,120	361,761			22
23	Inservice Training & Education			4,770	4,770		4,770	(2,771)	1,999			23
24	Travel and Seminar			1,408	1,408		1,408	591	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			41,857	41,857		41,857	8,986	50,843			26
27	Other (specify):*			13,750	13,750		13,750	(10,250)	3,500			27
28	**TOTAL General Administration**	214,640	20,270	736,941	971,851	(70,656)	901,195	10,156	911,351			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,764,715	604,538	1,477,601	3,846,854	(241,421)	3,605,433	233,025	3,838,458			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Beardstown South #0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation							236,738	236,738			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			5,749	5,749		5,749	105,215	110,964			32
33	Real Estate Taxes							37,185	37,185			33
34	Rent-Facility & Grounds			459,900	459,900		459,900	(493,458)	(33,558)			34
35	Rent-Equipment & Vehicles			3,281	3,281		3,281	960	4,241			35
36	Other (specify):*											36
37	**TOTAL Ownership**			468,930	468,930		468,930	(113,360)	355,570			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					170,765	170,765		170,765			39
40	Barber and Beauty Shops			99	99		99		99			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					70,656	70,656		70,656			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			99	99	241,421	241,520		241,520			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,764,715	604,538	1,946,630	4,315,883		4,315,883	119,665	4,435,548			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-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 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		35		5
6	Rented Facility Space	(38,791)	34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(1,285)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)	(3,065)	23		16
17	Non-Care Related Fees	(554)	20		17
18	Fines and Penalties				18
19	Entertainment	(5,719)	24		19
20	Contributions	1,750	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(5,096)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(12,000)	27		24
25	Fund Raising, Advertising and Promotional	(51,011)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	$ (115,771)		$	30

BHF USE ONLY								
48		49		50		51		52	

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

		1 Amount	2 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)	235,436		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	$ 235,436		36
37	TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))	$ 119,665		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 Yes	2 No	3 Amount	4 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

Heritage Manor-Beardstown South

ID# 0048843

Report Period Beginning: 1-01-10

Ending: 12-31-10

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		0	35	5
6		0	34	6
7				7
8				8
9		0	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(554)	20	17
18				18
19			24	19
20		1,750	27	20
21				21
22		(5,096)	19	22
23				23
24		(12,000)	27	24
25		(51,011)	20	25
26				26
27				27
28				28
29		0	33	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**	(66,911)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Beardstown South **#** 0048843 **Report Period Beginning:** 1-01-10 **Ending:** 12-31-10

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	3,148	0	0	0	0	0	0	0	0	3,148	1
2	Food Purchase	0	0	(744)	0	0	0	0	0	0	0	0	(744)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,361	0	0	0	0	0	0	0	0	1,361	5
6	Maintenance	0	0	9,374	0	0	0	0	0	0	0	0	9,374	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	13,139	0	0	0	0	0	0	0	0	13,139	8
	B. Health Care and Programs													
9	Medical Director	0	0	2,313	0	0	0	0	0	0	0	0	2,313	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	206,370	0	0	0	0	0	0	0	0	0	206,370	10a
11	Activities	0	0	3	0	0	0	0	0	0	0	0	3	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	1,044	0	0	0	0	0	0	0	0	1,044	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	206,370	3,360	0	0	0	0	0	0	0	0	209,730	16
	C. General Administration													
17	Administrative	0	0	66,878	0	0	0	0	0	0	0	0	66,878	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(5,096)	(180,389)	13,655	0	0	0	0	0	0	0	0	(171,830)	19
20	Fees, Subscriptions & Promotions	(51,565)	0	8,098	0	0	0	0	0	0	0	0	(43,467)	20
21	Clerical & General Office Expenses	0	0	136,899	0	0	0	0	0	0	0	0	136,899	21
22	Employee Benefits & Payroll Taxes	0	0	25,120	0	0	0	0	0	0	0	0	25,120	22
23	Inservice Training & Education	(3,065)	0	294	0	0	0	0	0	0	0	0	(2,771)	23
24	Travel and Seminar	(5,719)	0	6,310	0	0	0	0	0	0	0	0	591	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	8,986	0	0	0	0	0	0	0	0	8,986	26
27	Other (specify):*	(10,250)	0	0	0	0	0	0	0	0	0	0	(10,250)	27
28	**TOTAL General Administration**	(75,695)	(180,389)	266,240	0	0	0	0	0	0	0	0	10,156	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(75,695)	25,981	282,739	0	0	0	0	0	0	0	0	233,025	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 **Report Period Beginning:** 1-01-10 **Ending:** 12-31-10

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	229,224	0	7,514	0	0	0	0	0	0	0	236,738	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,285)	106,023	0	477	0	0	0	0	0	0	0	105,215	32
33	Real Estate Taxes	0	37,142	0	43	0	0	0	0	0	0	0	37,185	33
34	Rent-Facility & Grounds	(38,791)	(459,900)	0	5,233	0	0	0	0	0	0	0	(493,458)	34
35	Rent-Equipment & Vehicles	0	0	0	960	0	0	0	0	0	0	0	960	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(40,076)	(87,511)	0	14,227	0	0	0	0	0	0	0	(113,360)	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	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(115,771)	(61,530)	282,739	14,227	0	0	0	0	0	0	0	119,665	45

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Heritage Enterprises, Inc.	100	See Attached				

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. [x] YES [ ] NO

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

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization		GreenTree Pharmacy	0.00%	206,370	206,370	2
3	V								3
4	V	19	Adjustment for Related Organization	180,389	Heritage Operations Group, LLC	0.00%		(180,389)	4
5	V								5
6	V	34	Adjustment for Related Organization	459,900	Heritage Manor Real Estate, LLC	0.00%		(459,900)	6
7	V	33	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		37,142	37,142	7
8	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		104,512	104,512	8
9	V	30	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		229,224	229,224	9
10	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		1,511	1,511	10
11	V								11
12	V								12
13	V								13
14	Total			$ 640,289			$ 578,759	$ * (61,530)	14

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.		$	$ 3,148	15
16	V	2	Food Purchase					(744)	16
17	V	3	Housekeeping					0	17
18	V	4	Laundry					0	18
19	V	5	Heat & Other Utilities					1,361	19
20	V	6	Maintenance					9,374	20
21	V	7	Other					0	21
22	V	9	Medical Director					2,313	22
23	V	10	Nursing & Medical Records					0	23
24	V	11	Activities					3	24
25	V	12	Social Service					0	25
26	V	13	Nurse Aide Training					1,044	26
27	V	14	Program Transportation					0	27
28	V	15	Other					0	28
29	V	17	Administrative					66,878	29
30	V	18	Directors Fees					0	30
31	V	19	Professional Services					13,655	31
32	V	20	Fees, Subscription, Promotions					8,098	32
33	V	21	Clerical & General Office Expenses					136,899	33
34	V	22	Employee Benefits & Payroll Taxes					25,120	34
35	V	23	Inservice Training & Education					294	35
36	V	24	Travel and Seminar					6,310	36
37	V	25	Other Admin. Staff Transportation					0	37
38	V	26	Insurance-Prop.Liab.Malpract					8,986	38
39	Total			$			$ 0	$ * 282,739	39

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.		$	$ 0	15
16	V	30	Depreciation					7,514	16
17	V	31	Amortization of Pre-Op & Org					0	17
18	V	32	Interest					477	18
19	V	33	Real Estate Taxes					43	19
20	V	34	Rent-Facility & Grounds					5,233	20
21	V	35	Rent-Equipment & Vehicles					960	21
22	V	36	Other					0	22
23	V	38	Medically Nec Transportation					0	23
24	V	39	Ancillary Service Centers					0	24
25	V	40	Barber and Beauty Shops					0	25
26	V	41	Coffee and Gift Shops					0	26
27	V	42	Other					0	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ * 14,227	39

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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.	Member		100.00					$ 0	18/7	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-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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 [X] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,634	25	$ 104,969	$ 104,969	79	$ 3,148	1
2	2	Food Purchase	Beds	2,634	25	(24,794)	0	79	(744)	2
3	3	Housekeeping	Beds	2,634	25	0	0	79	0	3
4	4	Laundry	Beds	2,634	25	0	0	79	0	4
5	5	Heat & Other Utilities	Beds	2,634	25	45,364	0	79	1,361	5
6	6	Maintenance	Beds	2,634	25	312,555	75,007	79	9,374	6
7	7	Other	Beds	2,634	25	0	0	79	0	7
8	9	Medical Director	Beds	2,634	25	77,111	0	79	2,313	8
9	10	Nursing & Medical Records	Beds	2,634	25	0	77,111	79	0	9
10	11	Activities	Beds	2,634	25	95	0	79	3	10
11	12	Social Service	Beds	2,634	25	0	0	79	0	11
12	13	Nurse Aide Training	Beds	2,634	25	34,804	0	79	1,044	12
13	14	Program Transportation	Beds	2,634	25	0	0	79	0	13
14	15	Other	Beds	2,634	25	0	0	79	0	14
15	17	Administrative	Beds	2,634	25	2,229,831	2,229,831	79	66,878	15
16	18	Directors Fees	Beds	2,634	25	0	0	79	0	16
17	19	Professional Services	Beds	2,634	25	455,276	0	79	13,655	17
18	20	Fees, Subscription, Promotions	Beds	2,634	25	269,994	0	79	8,098	18
19	21	Clerical & General Office Expens	Beds	2,634	25	4,564,447	4,163,572	79	136,899	19
20	22	Employee Benefits & Payroll Tax	Beds	2,634	25	837,533	0	79	25,120	20
21	23	Inservice Training & Education	Beds	2,634	25	9,793	0	79	294	21
22	24	Travel and Seminar	Beds	2,634	25	210,373	0	79	6,310	22
23	25	Other Admin. Staff Transportatio	Beds	2,634	25	0	0	79	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,634	25	299,608	0	79	8,986	24
25	TOTALS					$ 9,426,959	$ 6,650,490		$ 282,739	25

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,634	25	$	$	79	$	1
2	30	Depreciation	Beds	2,634	25	250,538		79	7,514	2
3	31	Amortization of Pre-Op & Org	Beds	2,634	25			79		3
4	32	Interest	Beds	2,634	25	15,900		79	477	4
5	33	Real Estate Taxes	Beds	2,634	25	1,448		79	43	5
6	34	Rent-Facility & Grounds	Beds	2,634	25	174,472		79	5,233	6
7	35	Rent-Equipment & Vehicles	Beds	2,634	25	31,994		79	960	7
8	36	Other	Beds	2,634	25			79		8
9	38	Medically Nec Transportation	Beds	2,634	25			79		9
10	39	Ancillary Service Centers	Beds	2,634	25			79		10
11	40	Barber and Beauty Shops	Beds	2,634	25			79		11
12	41	Coffee and Gift Shops	Beds	2,634	25			79		12
13	42	Other	Beds	2,634	25			79		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					$ 474,352	$		$ 14,227	25

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Bank of America		xx	Mortgage			$	$ 2,308,628	3/2011	variable	$ 104,512	1
2	Bank of America		xx	Loan Fees							1,511	2
3												3
4												4
5												5
	Working Capital											
6	Bank of America		xx	Accounts Receivable							5,749	6
7												7
8												8
9	TOTAL Facility Related						$	$ 2,308,628			$ 111,772	9
	B. Non-Facility Related*											
10	Interest Income										(1,285)	10
11	Allocated Corporate										477	11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (808)	14
15	TOTALS (line 9+line14)						$	$ 2,308,628			$ 110,964	15

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

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

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2009 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost 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.)	$	37,142	2
3. Under or (over) accrual (line 2 minus line 1).	$	37,142	3
4. Real Estate Tax accrual used for 2010 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.	$	37,142	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2005	55,026	8
2006	55,812	9
2007	65,459	10
2008	56,230	11
2009	37,142	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2009	$	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.

2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Beardstown South COUNTY Cass

FACILITY IDPH LICENSE NUMBER 0048843

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 2009 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 2009.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	0301101200	nursing home	$ 32,223.00	$ 32,223.00
2.	0301101201		$ 4,919.00	$ 4,919.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 37,142.00	$ 37,142.00

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 _____ 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 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,196 B. General Construction Type: Exterior brick Frame wood Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [x] (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 [x] (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 , Beardstown, Illinois
Supportive Living Facility (26 Apartments)

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

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1				$ 25,000	1
2					2
3	TOTALS			$ 25,000	3

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	79				$ 1,380,636	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Remodel facilitiy--Materials & Labor			1997	272,458						9
10											10
11	Nurse Call System			1997	1,500						11
12											12
13	Remodel facilitiy--Materials & Labor			1998	85,772						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	Door Alarm System			2000	2,727						27
28	A/C Compressor			2000	2,984						28
29	Compressor -- Walk-in Freezer			2000	2,586						29
30	Water Heater			2000	2,804						30
31											31
32											32
33	C/O Allocation							7,514	7,514		33
34	Book Depreciation					172,510		172,510			34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
37	Recirculating Pump	2001	$ 889	$		$	$	$	37
38	West entrance Door	2001	1,700						38
39									39
40	Door	2002	2,840						40
41	a/c unit	2002	15,900						41
42	Shower room Wall	2002	1,200						42
43	Cpmpressor	2002	13,348						43
44									44
45	Sewer Relocation	2002	2,011						45
46									46
47	Sewer Relocation	2003	2,206						47
48	a/c units	2003	10,170						48
49									49
50	Disposer	2003	1,454						50
51	A/C Unit	2003	5,786						51
52	Rebuild Generator	2003	4,276						52
53									53
54	Exterior doors	2004	3,212						54
55	Shower room Remodel	2004	9,028						55
56	Landscapping	2004	3,030						56
57	Canopy	2004	570						57
58	Door	2004	1,068						58
59	A/C Unit	2004	7,326						59
60	Heat/Cool Units	2004	6,960						60
61	Carpet	2004	911						61
62	Compressor	2004	2,949						62
63	Chiller	2004	1,970						63
64	Drier Core	2004	953						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,851,224	$ 172,510		$ 180,024	$ 7,514	$	70

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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		$ 1,851,224	$ 172,510		$ 180,024	$ 7,514	$	1
2	Shower Remodel	2005	7,273						2
3	Ansul System	2005	2,540						3
4									4
5									5
6	Interior rehab -- Labor and Materials	2005	28,299						6
7	Delayed Egress Magnet	2005	2,092						7
8	Panic Door Hardware	2005	2,125						8
9	Roof repair	2005	3,702						9
10									10
11									11
12	Door opener	2006	2,445						12
13	Wanderguard system	2006	2,267						13
14	Hot water heater	2006	13,771						14
15	Sidewalk	2006	4,928						15
16									16
17	Hvac	2006	17,853						17
18									18
19	Alarm system	2006	6,568						19
20	Gererator regulator	2006	1,727						20
21	Awning	2006	4,264						21
22	Closet door	2006	2,722						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)		$ 1,953,800	$ 172,510		$ 180,024	$ 7,514	$	34

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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 12B, Carried Forward		$ 1,953,800	$ 172,510		$ 180,024	$ 7,514	$	1
2	HVAC	2007	9,672						2
3	Chiller	2007	2,603						3
4									4
5	Post 6/30/07 capital review								5
6	Landscaping	2007	28,000						6
7	Water Heater	2007	21,682						7
8	Rooftop A/C	2007	205						8
9	Blinds	2007	845						9
10	Roof fans	2007	3,457						10
11	A/C	2007	12,487						11
12	Doors	2007	3,358						12
13	Generator	2007	39,004						13
14	Wall Heater	2007	3,384						14
15	Circulating pump	2007	896						15
16	Roof	2007	141,801						16
17	Capital report Adj	2007	(216,315)						17
18	HVAC Rooftop Unit	2008	148,000						18
19	Water Heater	2008	14,252						19
20	Heater Replacement	2008	4,008						20
21	Resident Room Remodel-- Painting, Lighting	2008	75,015						21
22	Hot Water Heater	2008	6,621						22
23	HVAC Units	2008	19,280						23
24	Electric Heater	2008	5,195						24
25	Capital report Adj	2008	(50,625)						25
26	Elevator	2009	9,873						26
27	Mixing valve	2009	3,715						27
28	Room painting	2009	6,065						28
29	Comdensor	2009	5,260						29
30	Lights	2009	4,055						30
31	Parking Lot	2009	83,790						31
32	Flooring	2009	18,770						32
33	Nurse Call System	2009	107,659						33
34	TOTAL (lines 1 thru 33)		$ 2,465,812	$ 172,510		$ 180,024	$ 7,514	$	34

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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 12C, Carried Forward		$ 2,465,812	$ 172,510		$ 180,024	$ 7,514	$	1
2	Capital Report Adj	2009	(16,907)						2
3	Electric reheats	2010	4,647						3
4	HVAC units	2010	15,119						4
5	Insulation	2010	34,950						5
6	Parking Lot	2010	23,462						6
7	Nurse Call System	2010	183,517						7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
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32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,710,600	$ 172,510		$ 180,024	$ 7,514	$	34

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	$ 884,011	$ 56,714	$ 56,714	$		$	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 884,011	$ 56,714	$ 56,714	$		$	75

D. Vehicle Depreciation (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		turtle top	2008	$ 61,815	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$ 61,815	$	$	$		$	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)	$	3,681,426	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	229,224	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	236,738	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	7,514	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$		85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

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

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: *

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.	/2011	$
13.	/2012	$
14.	/2013	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO
16. Rental Amount for movable equipment: $ 3,281 Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM ☐
   - IN OTHER FACILITY ☐
   - COMMUNITY COLLEGE ☐
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM ☐
   - IN OTHER FACILITY ☐
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		(65)		(65)
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	$	$ (65)	$	$ (65)
10	SUM OF line 9, col. 1 and 2 (e)	$ (65)			

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.

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 152,983	$		$ 152,983	1
2	Licensed Speech and Language Development Therapist		hrs			36,296			36,296	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			158,353	826		159,179	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				155,579		155,579	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					15,186			15,186	13
14	TOTAL			$		$ 362,818	$ 156,405		$ 519,223	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-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12-31-10 (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	$ 11,423	$	1
2	Cash-Patient Deposits	21,513		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	240,902		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	29,550		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(692,438)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ (389,050)	$	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)**	$ (389,050)	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 115,622	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	21,513		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	236,752		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,597		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				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 376,484	$	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)**	$ 376,484	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (765,534)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ (389,050)	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (376,597)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (376,597)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(388,937)	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)**	$ (388,937)	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)**	$ (765,534)	24 *

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,556,221	1
2	Discounts and Allowances for all Levels	(1,375,966)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,180,255	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,107,482	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,107,482	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	842	12
13	Barber and Beauty Care	717	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	38,791	16
17	Sale of Drugs	270,959	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	9,852	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 321,161	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,285	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,285	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other	(694)	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ (694)	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,609,489	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,088,521	31
32	Health Care	1,786,482	32
33	General Administration	971,851	33
	B. Capital Expense		
34	Ownership	468,930	34
	C. Ancillary Expense		
35	Special Cost Centers	99	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37	Other	(317,457)	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,998,426	40
41	**Income before Income Taxes (line 30 minus line 40)****	(388,937)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (388,937)	43

***** **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-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,364	1,668	$ 59,162	$ 35.47	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	1,251	1,251	50,600	40.45	3
4	Licensed Practical Nurses	14,536	15,255	358,365	23.49	4
5	CNAs & Orderlies	37,654	40,587	553,789	13.64	5
6	CNA Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,139	2,271	48,375	21.30	8
9	Activity Director					9
10	Activity Assistants	3,856	4,170	34,449	8.26	10
11	Social Service Workers	2,050	2,304	49,275	21.39	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	17,229	18,117	192,370	10.62	15
16	Dishwashers					16
17	Maintenance Workers	5,043	5,633	66,270	11.76	17
18	Housekeepers	9,214	9,775	87,339	8.93	18
19	Laundry	1,897	2,605	50,081	19.22	19
20	Administrator	1,900	2,080	74,591	35.86	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,355	6,882	140,049	20.35	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)	104,488	112,598	$ 1,764,715 *	$ 15.67	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		4,800		36
37	Medical Records Consultant		1,495		37
38	Nurse Consultant				38
39	Pharmacist Consultant		6,300		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		3,692		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 16,287		49

C. CONTRACT NURSES

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

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Kelly Hungerford			$ 74,591
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 74,591

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Operations Group	Mgt Fee	$ 180,389
McQuellen Consulting	R/E appeals	3,881
Legal adj to Zero		5,096
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 189,366

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 12,115
Unemployment Compensation Insurance	20,155
FICA Taxes	135,001
Employee Health Insurance	152,834
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
	0
Other Benefits	16,536
Central Office Allocation	25,120
TOTAL (agree to Schedule V, line 22, col.8)	$ 361,761

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	2,162
Health Care Worker Background Check	
(Indicate # of checks performed)	1,993
Patient Background Checks	
	34,864
Dues & Subscriptions	9,356
License & Fees	2,203
Central Office Allocation	8,098
Less: Public Relations Expense	(34,864)
Non-allowable advertising	(554)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 23,258

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	0
	220
Seminar Expense	1,188
Central Office	591
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,999

**See instructions.

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 Report Period Beginning: 1-01-10 Ending: 12-31-10

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Beardstown South # 0048843 **Report Period Beginning:** 1-01-10 **Ending:** 12-31-10

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. **Illinois Health Care Association**

(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? **7yrs**

(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 **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES **x** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
Heritage Manor Beardstown 38273 07/2007

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **70,656**
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? **yes** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **1,010**

(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. $

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **sulaski & webb**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.