FOR BHF USE

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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: 0048132

Facility Name: Heritage Health Elgin

Address: 355 Raymond Street (Number) Elgin (City) 60120 (Zip Code)

County: Kane

Telephone Number: (847) 697-6636 **Fax #** ( )

HFS ID Number:

Date of Initial License for Current Owners: July 2006

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Dave Underwood **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 01/01/16 to 12/31/16 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) David M Underwood
(Title) EVP & 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 Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	94	Skilled (SNF)	94	34,404	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	94	TOTALS	94	34,404	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	22,902	2,746	2,120	27,768	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,902	2,746	2,120	27,768	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.71%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [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 7/2006

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 2,120

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRUAL [x] 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 Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	268,641	19,291		287,932		287,932	4,917	292,849			1
2	Food Purchase		206,828		206,828		206,828		206,828			2
3	Housekeeping	148,457	46,664		195,121		195,121	35	195,156			3
4	Laundry	29,363	21,129		50,492		50,492		50,492			4
5	Heat and Other Utilities			102,979	102,979		102,979	1,528	104,507			5
6	Maintenance	119,109	63,756	68,427	251,292		251,292	20,574	271,866			6
7	Other (specify):*											7
8	TOTAL General Services	565,570	357,668	171,406	1,094,644		1,094,644	27,054	1,121,698			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	1,981,034	77,607	46,322	2,104,963		2,104,963	(15,993)	2,088,970			10
10a	Therapy		387,812	8,123	395,935	(392,864)	3,071		3,071			10a
11	Activities	77,350	9,255		86,605		86,605		86,605			11
12	Social Services	42,248		3,192	45,440		45,440		45,440			12
13	CNA Training	7,762		5,640	13,402		13,402	1,211	14,613			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,108,394	474,674	75,277	2,658,345	(392,864)	2,265,481	(14,782)	2,250,699			16
	C. General Administration											
17	Administrative	114,993			114,993		114,993		114,993			17
18	Directors Fees											18
19	Professional Services			300,084	300,084		300,084	(277,804)	22,280			19
20	Dues, Fees, Subscriptions & Promotions			249,419	249,419	(212,546)	36,873	(15,171)	21,702			20
21	Clerical & General Office Expenses	324,525	28,579	38,265	391,369		391,369	287,142	678,511			21
22	Employee Benefits & Payroll Taxes			488,845	488,845		488,845	38,752	527,597			22
23	Inservice Training & Education			7,371	7,371		7,371	1,188	8,559			23
24	Travel and Seminar			7,951	7,951		7,951	(2,952)	4,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			55,444	55,444		55,444	16,256	71,700			26
27	Other (specify):* Lost Resident Items			12,745	12,745		12,745	(11,580)	1,165			27
28	TOTAL General Administration	439,518	28,579	1,160,124	1,628,221	(212,546)	1,415,675	35,831	1,451,506			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,113,482	860,921	1,406,807	5,381,210	(605,410)	4,775,800	48,103	4,823,903			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 Health Elgin #0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation							153,802	153,802			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			42,681	42,681		42,681	18,251	60,932			32
33	Real Estate Taxes							56,158	56,158			33
34	Rent-Facility & Grounds			411,720	411,720		411,720	(405,913)	5,807			34
35	Rent-Equipment & Vehicles			19,549	19,549	2,155	21,704	8,752	30,456			35
36	Other (specify):*											36
37	**TOTAL Ownership**			473,950	473,950	2,155	476,105	(168,950)	307,155			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			727,881	727,881	392,864	1,120,745	(69,438)	1,051,307			39
40	Barber and Beauty Shops			180	180		180		180			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					210,391	210,391		210,391			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			728,061	728,061	603,255	1,331,316	(69,438)	1,261,878			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,113,482	860,921	2,608,818	6,583,221		6,583,221	(190,285)	6,392,936			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 Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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				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	(461)			10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(9,086)			19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(11,465)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(11,580)			24
25	Fund Raising, Advertising and Promotional	(24,556)			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)**	$ (57,148)		$	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)	(133,137)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (133,137)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (190,285)		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 Health Elgin

ID# 0048132

Report Period Beginning: 01/01/16

Ending: 12/31/16

	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		0	33	15
16			24	16
17		0	20	17
18				18
19			24	19
20		0	27	20
21				21
22		(11,465)	19	22
23				23
24		(11,580)	27	24
25		(24,556)	20	25
26				26
27		0	22	27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(47,601)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Health Elgin **#** 0048132 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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	4,917	0	0	0	0	0	0	0	0	4,917	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	35	0	0	0	0	0	0	0	0	35	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,528	0	0	0	0	0	0	0	0	1,528	5
6	Maintenance	0	0	20,574	0	0	0	0	0	0	0	0	20,574	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	27,054	0	0	0	0	0	0	0	0	27,054	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	(16,295)	302	0	0	0	0	0	0	0	0	(15,993)	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	1,211	0	0	0	0	0	0	0	0	1,211	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	(16,295)	1,513	0	0	0	0	0	0	0	0	(14,782)	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	(11,465)	(285,191)	18,852	0	0	0	0	0	0	0	0	(277,804)	19
20	Fees, Subscriptions & Promotions	(24,556)	0	9,385	0	0	0	0	0	0	0	0	(15,171)	20
21	Clerical & General Office Expenses	0	0	287,142	0	0	0	0	0	0	0	0	287,142	21
22	Employee Benefits & Payroll Taxes	0	0	38,752	0	0	0	0	0	0	0	0	38,752	22
23	Inservice Training & Education	0	0	1,188	0	0	0	0	0	0	0	0	1,188	23
24	Travel and Seminar	(9,086)	0	6,134	0	0	0	0	0	0	0	0	(2,952)	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	16,256	0	0	0	0	0	0	0	0	16,256	26
27	Other (specify):*	(11,580)	0	0	0	0	0	0	0	0	0	0	(11,580)	27
28	**TOTAL General Administration**	(56,687)	(285,191)	377,709	0	0	0	0	0	0	0	0	35,831	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(56,687)	(301,486)	406,276	0	0	0	0	0	0	0	0	48,103	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Health Elgin # 0048132 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	127,066	0	26,736	0	0	0	0	0	0	0	153,802	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(461)	18,425	0	287	0	0	0	0	0	0	0	18,251	32
33	Real Estate Taxes	0	56,158	0	0	0	0	0	0	0	0	0	56,158	33
34	Rent-Facility & Grounds	0	(411,720)	0	5,807	0	0	0	0	0	0	0	(405,913)	34
35	Rent-Equipment & Vehicles	0	0	0	8,752	0	0	0	0	0	0	0	8,752	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(461)	(210,071)	0	41,582	0	0	0	0	0	0	0	(168,950)	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	(69,438)	0	0	0	0	0	0	0	0	0	(69,438)	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	(69,438)	0	0	0	0	0	0	0	0	0	(69,438)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(57,148)	(580,995)	406,276	41,582	0	0	0	0	0	0	0	(190,285)	45

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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
Heritage Enterprises, Inc.	100	Attached Following This Page		Heritage Operations G	Bloomington	Mgmt. Services
				Green Tree Pharmacy	Minonk	Pharmacy

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	10	Adjustment for Related Organiza	$	GreenTree Pharmacy	0.00%	$ (16,295)	$ (16,295)	1
2	V	23	Adjustment for Related Organization		GreenTree Pharmacy	0.00%			2
3	V	39	Adjustment for Related Organization		GreenTree Pharmacy	0.00%	(69,438)	(69,438)	3
4	V	19	Adjustment for Related Organization	285,191	Heritage Operations Group, LLC	0.00%		(285,191)	4
5	V								5
6	V	34	Adjustment for Related Organization	411,720	Heritage Manor Real Estate, LLC	0.00%		(411,720)	6
7	V	33	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		56,158	56,158	7
8	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		16,677	16,677	8
9	V	30	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		127,066	127,066	9
10	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		1,748	1,748	10
11	V								11
12	V								12
13	V								13
14	Total			$ 696,911			$ 115,916	$ * (580,995)	14

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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. [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)	
15	V	1	Dietary	$	Heritage Operations Group LLC		$	$ 4,917	15
16	V	2	Food Purchase					0	16
17	V	3	Housekeeping					35	17
18	V	4	Laundry					0	18
19	V	5	Heat & Other Utilities					1,528	19
20	V	6	Maintenance					20,574	20
21	V	7	Other					0	21
22	V	9	Medical Director					0	22
23	V	10	Nursing & Medical Records					302	23
24	V	11	Activities					0	24
25	V	12	Social Service					0	25
26	V	13	Nurse Aide Training					1,211	26
27	V	14	Program Transportation					0	27
28	V	15	Other					0	28
29	V	17	Administrative					0	29
30	V	18	Directors Fees					0	30
31	V	19	Professional Services					18,852	31
32	V	20	Fees, Subscription, Promotions					9,385	32
33	V	21	Clerical & General Office Expenses					287,142	33
34	V	22	Employee Benefits & Payroll Taxes					38,752	34
35	V	23	Inservice Training & Education					1,188	35
36	V	24	Travel and Seminar					6,134	36
37	V	25	Other Admin. Staff Transportation					0	37
38	V	26	Insurance-Prop.Liab.Malpract					16,256	38
39	Total			$			$ 0	$ * 406,276	39

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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. [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)	
15	V	27	Other	$	Heritage Operations Group LLC		$	$ 0	15
16	V	30	Depreciation					26,736	16
17	V	31	Amortization of Pre-Op & Org					0	17
18	V	32	Interest					287	18
19	V	33	Real Estate Taxes					0	19
20	V	34	Rent-Facility & Grounds					5,807	20
21	V	35	Rent-Equipment & Vehicles					8,752	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	$ * 41,582	39

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

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

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	2,571	26	$ 134,491	$ 133,835	94	$ 4,917	1
2	2	Food Purchase	Beds	2,571	26	0	0	94	0	2
3	3	Housekeeping	Beds	2,571	26	965	0	94	35	3
4	4	Laundry	Beds	2,571	26	0	0	94	0	4
5	5	Heat & Other Utilities	Beds	2,571	26	41,789	0	94	1,528	5
6	6	Maintenance	Beds	2,571	26	562,719	88,582	94	20,574	6
7	7	Other	Beds	2,571	26	0	0	94	0	7
8	9	Medical Director	Beds	2,571	26	0	0	94	0	8
9	10	Nursing & Medical Records	Beds	2,571	26	8,251	9,150	94	302	9
10	11	Activities	Beds	2,571	26	0	0	94	0	10
11	12	Social Service	Beds	2,571	26	0	0	94	0	11
12	13	Nurse Aide Training	Beds	2,571	26	33,130	26,566	94	1,211	12
13	14	Program Transportation	Beds	2,571	26	0	0	94	0	13
14	15	Other	Beds	2,571	26	0	0	94	0	14
15	17	Administrative	Beds	2,571	26	0	0	94	0	15
16	18	Directors Fees	Beds	2,571	26	0	0	94	0	16
17	19	Professional Services	Beds	2,571	26	515,620	0	94	18,852	17
18	20	Fees, Subscription, Promotions	Beds	2,571	26	256,684	0	94	9,385	18
19	21	Clerical & General Office Expense	Beds	2,571	26	7,853,640	7,408,797	94	287,142	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,571	26	1,059,901	0	94	38,752	20
21	23	Inservice Training & Education	Beds	2,571	26	32,489	0	94	1,188	21
22	24	Travel and Seminar	Beds	2,571	26	167,777	0	94	6,134	22
23	25	Other Admin. Staff Transportatio	Beds	2,571	26	0	0	94	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,571	26	444,625	0	94	16,256	24
25	TOTALS					$ 11,112,081	$ 7,666,930		$ 406,276	25

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 See Pg 8
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	2,571	26	$	$	94	$	1
2	30	Depreciation	Beds	2,571	26	731,247		94	26,736	2
3	31	Amortization of Pre-Op & Org	Beds	2,571	26			94		3
4	32	Interest	Beds	2,571	26	7,851		94	287	4
5	33	Real Estate Taxes	Beds	2,571	26			94		5
6	34	Rent-Facility & Grounds	Beds	2,571	26	158,824		94	5,807	6
7	35	Rent-Equipment & Vehicles	Beds	2,571	26	239,379		94	8,752	7
8	36	Other	Beds	2,571	26			94		8
9	38	Medically Nec Transportation	Beds	2,571	26			94		9
10	39	Ancillary Service Centers	Beds	2,571	26			94		10
11	40	Barber and Beauty Shops	Beds	2,571	26			94		11
12	41	Coffee and Gift Shops	Beds	2,571	26			94		12
13	42	Other	Beds	2,571	26			94		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					$ 1,137,301	$		$ 41,582	25

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	Bank of America		x	Mortgage			$	$			$ 16,677	1
2	Bank of America		x	Loan Fee Amortization							1,748	2
3												3
4												4
5												5
	Working Capital											
6	Bank of America		x	Working Capital							42,681	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 61,106	9
	B. Non-Facility Related*											
10	Interest Income										(461)	10
11												11
12	Allocated Corporate										287	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (174)	14
15	TOTALS (line 9+line14)						$	$			$ 60,932	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.)**

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 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.)		$ 56,158	2
3. Under or (over) accrual (line 2 minus line 1).		$ 56,158	3
4. Real Estate Tax accrual used for 2016 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.		$ 56,158	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2011	45,693	8
2012	45,145	9
2013	41,653	10
2014	50,038	11
2015		12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2015	$	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.**

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Health Elgin COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0048132

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 2015 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 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	0624201003		$ 53,565.06	$ 53,565.00
2.	0624201002		$ 1,474.60	$ 1,475.00
3.	0624201004		$ 1,118.00	$ 1,118.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 56,157.66	$ 56,158.00

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 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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 30,275 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).

None

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				$ 80,000	1
2					2
3	TOTALS			$ 80,000	3

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-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	94				$ 720,000	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1989 Improvements			1989	180,739						9
10	1990 Improvements			1990	658,346						10
11	1990 Improvements			1990	4,320						11
12	1991 Improvements			1991	52,989						12
13	1992 Improvements			1992	6,777						13
14	1993 Improvements			1993	54,564						14
15	1994 Improvements			1994	81,347						15
16	1995 Improvements			1995	146,394						16
17	Remodel Resident Day Room/Nurses Station			1996	23,749						17
18	Interior Rehab			1997	751						18
19	Electric Water Heater			1997	3,965						19
20	Booster Heater			1997	1,622						20
21	Water Heater and Storage Tank			1998	6,485						21
22											22
23	Water Heater			1999	4,750						23
24	Code Alert System			1999	1,570						24
25	Resident Room Remodel--Material and Labor			1999	2,571						25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33	C/O Allocation					26,736		26,736			33
34	Book Depreciation					107,998		107,998			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 Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	
37	South Wing Remodel -- Labor / Materials	2000	$ 14,334	$		$	$	$	37
38	Door	2000	1,535						38
39	Dry Chemical Extinguisher	2000	1,746						39
40									40
41	Water Heater	2001	4,935						41
42	Valve thermometer	2001	4,520						42
43	A/C Unit	2001	3,319						43
44	Hallway Carpet and Tile Material and Labor	2001	28,843						44
45	Wallpaper	2001	2,390						45
46	Nurse Call System	2001	21,612						46
47									47
48	Hallway and Room Carpet and Tile Material	2002	74,533						48
49	Labor	2002	68,734						49
50	Professional Fees	2002	16,497						50
51	Kitchen Pipe	2002	1,830						51
52	Shower Repairs	2002	5,063						52
53	A/C Unit	2002	5,864						53
54	Bathroom Rehab	2002	750						54
55	Condensor	2002	1,600						55
56	Hallway and Room Carpet and Tile Material --South wing	2002	5,777						56
57									57
58	Hallway and Room Carpet and Tile Material --South wing	2003	92,993						58
59	Exterior Door	2003	320						59
60	Parking Lot Sealer	2003	4,469						60
61	Door Security	2003	2,160						61
62	Ductwork	2003	6,628						62
63	compressor	2003	1,195						63
64	Blower Unit	2003	1,784						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,324,370	$ 134,734		$ 134,734	$	$	70

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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		$ 2,324,370	$ 134,734		$ 134,734	$	$	1
2									2
3	Exhaust fan	2005	1,950						3
4	Exterior Doors	2005	2,218						4
5	Compressor	2005	1,608						5
6									6
7	Fire Alarm	2006	1,714						7
8	Parking Lot	2006	2,344						8
9	Remodel Corridor --paint	2006	4,028						9
10	Water Main	2006	3,250						10
11									11
12	Roof	2007	94,451						12
13	Central Corridor paint, tile	2007	49,685						13
14	Plumbing fixtures	2007	2,400						14
15	Rooftop heat/cool unit	2007	5,565						15
16									16
17	A/C Units	2008	19,600						17
18	4 Ton A/C Unit	2008	2,600						18
19	HVAC Rooftop Unit	2008	11,000						19
20									20
21	Patio	2009	11,693						21
22	Front Entry Doors	2009	13,529						22
23	Front Office Carpet and Window Treatments	2009	3,864						23
24									24
25	Cat5 cable/wire facility	2010	6,607						25
26									26
27	Electric water heater	2011	11,750						27
28	Sign	2011	2,500						28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,576,726	$ 134,734		$ 134,734	$	$	34

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 12B, Carried Forward		$ 2,576,726	$ 134,734		$ 134,734	$	$	1
2									2
3	Smoke Detector	2012	6,090						3
4	Aiphone	2012	7,030						4
5	Walk in Freezer	2012	5,210						5
6									6
7	Fire Sprinler System	2013	167,700						7
8	Lighting Retrofit	2013	13,876						8
9	New 60 kw Generator	2013	75,234						9
10	Install Door Alarms	2013	5,252						10
11	Fire Alarm Control Panel	2013	12,311						11
12	Parking Lot Replacement	2013	72,770						12
13	Cabling for Wireless Network	2013	11,960						13
14									14
15	Replace main water heater	2016	12,166						15
16	Repalce flooring - North day room	2016	7,026						16
17	Bathroom remodeling - Units 6A, 6B and 29 - remove tubs and	2016	19,779						17
18	replace with showers; added new tile and wall boards								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)		$ 2,993,130	$ 134,734		$ 134,734	$	$	34

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$ 832,854	$ 19,068	$ 19,068	$		$	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 832,854	$ 19,068	$ 19,068	$		$	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,905,984	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 153,802	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 153,802	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

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.	/2017	$
13.	/2018	$
14.	/2019	$

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: $ 19,549 Description: Televisions, Mattresses, Concentrators
(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 Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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? [x] 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		5,640		5,640
3	Classroom Wages (a)		7,762		7,762
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$ 13,402	$	$ 13,402
10	SUM OF line 9, col. 1 and 2 (e)	$ 13,402			

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 Health Elgin

STATE OF ILLINOIS
0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$ 397,613	$		$ 397,613	1
2	Licensed Speech and Language Development Therapist		hrs			27,391			27,391	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			302,877	3,071		305,948	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				384,741		384,741	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					8,123			8,123	13
14	TOTAL			$		$ 736,004	$ 387,812		$ 1,123,816	14

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

Facility Name & ID Number Heritage Health Elgin **#** 0048132 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/16 **(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	$ 1,480	$	1
2	Cash-Patient Deposits	49,739		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,509,390		3
4	Supply Inventory (priced at)	18,500		4
5	Short-Term Investments			5
6	Prepaid Insurance	24,549		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(557,910)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,045,748	$	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)**	$ 1,045,748	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 185,779	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	49,739		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	283,339		30
31	Accrued Taxes Payable (excluding real estate taxes)	7,287		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	Bed Tax	26,544		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 552,688	$	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)**	$ 552,688	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 493,060	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,045,748	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 340,147	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 340,147	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	152,913	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)**	$ 152,913	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)**	$ 493,060	24 *

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,047,800	1
2	Discounts and Allowances for all Levels	(1,895,628)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,152,172	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,869,064	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,869,064	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	714,437	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 714,437	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	461	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 461	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)**	$ 6,736,134	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,094,644	31
32	Health Care	2,658,345	32
33	General Administration	1,628,221	33
	B. Capital Expense		
34	Ownership	473,950	34
	C. Ancillary Expense		
35	Special Cost Centers	728,061	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)***	$ 6,583,221	40
41	**Income before Income Taxes (line 30 minus line 40)****	152,913	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 152,913	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 Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	1,877	1,976	$ 88,971	$ 45.03	1
2	Assistant Director of Nursing	3,671	3,864	160,559	41.55	2
3	Registered Nurses	14,165	14,911	545,280	36.57	3
4	Licensed Practical Nurses	6,254	6,584	197,283	29.96	4
5	CNAs & Orderlies	54,266	57,122	911,441	15.96	5
6	CNA Trainees	841	885	7,762	8.77	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,591	3,781	77,500	20.50	8
9	Activity Director					9
10	Activity Assistants	6,720	7,074	77,350	10.93	10
11	Social Service Workers	1,809	1,904	42,248	22.19	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	19,134	20,142	268,641	13.34	15
16	Dishwashers					16
17	Maintenance Workers	5,391	5,676	119,109	20.98	17
18	Housekeepers	12,302	12,950	148,457	11.46	18
19	Laundry	2,012	2,118	29,363	13.86	19
20	Administrator	1,984	2,088	114,993	55.07	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,824	12,446	324,525	26.07	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)	145,841	153,521	$ 3,113,482 *	$ 20.28	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		12,000		36
37	Medical Records Consultant		2,168		37
38	Nurse Consultant				38
39	Pharmacist Consultant		4,493		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		3,192		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 21,853		49

C. CONTRACT NURSES

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

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Linda Hartmann			$ 114,993
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 114,993

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 services	$ 285,190
ADP	Payroll tax processing	1,223
Tango Inc.	ACA compliance	570
McKee Environmental	Phase 1 Review	1,636
Legal adj to Zero		11,465
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 300,084

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 22,739
Unemployment Compensation Insurance	25,308
FICA Taxes	238,181
Employee Health Insurance	191,524
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	11,093
Central Office Allocation	38,752
TOTAL (agree to Schedule V, line 22, col.8)	$ 527,597

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	1,553
Health Care Worker Background Check	
(Indicate # of checks performed)	2,618
PR	15,911
Dues & Subscriptions	6,143
License & Fees	5,091
Central Office Allocation	9,385
Less: Public Relations Expense	(15,911)
Non-allowable advertising	(3,088)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 21,702

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	4,147
	52
Seminar Expense	3,752
	(2,952)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Health Elgin # 0048132 Report Period Beginning: 01/01/16 Ending: 12/31/16

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **HCCI**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **x** NO

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **210,391**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **No** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Sulaski & Webb**

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **None Claimed**
Attach invoices and a summary of services for all architect and appraisal fees

Account Number		Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Line #	Adjustment Amount						
1009		PETTY CASH	1,480								1,009	1,009	CASH	1,480
1010		CASH IN BANK									1,100	1,100	ACCTS RI	1,578,530
1040		CASH IN BANK-PAYROLL									1,101	1,101	ALLOW. I	(69,140)
1100		ACCOUNTS RECEIVABLE	1,509,390								1,110	1,110	ACCTS RECEIV-M/C	
1110		MEDICARE RECEIVABLES									1,125	1,125	ACCTS RECEIV-IPA	
1125		IPA INCOME RECEIVABLE									1,135	1,135	ACCTS RECEIV-IC	
1130		MEDICARE COST REPORT									1,140	1,140	UNAPPLIED CASH RECEIPTS	
1135		ACCOUNTS RECEIVABLE-IC									1,145	1,145	A/R SUSPENSE-REFUNDS	
1140		UNAPPLIED CASH RECEIPTS									1,200	1,200	PREPAID	24,549
1145		A/R SUSPENSE-REFUNDS									1,220	1,220	OTHER PREPAID EXPENSES	
1190		ACCRUED INTEREST REC									1,300	1,300	DIETARY INVENTORY	
1200		PREPAID INSURANCE	24,549								1,310	1,310	SUPPLIES	18,500
1220		OTHER PREPAID EXPENSES									1,320	1,320	LINEN INVENTORY	
1300		FOOD INVENTORY									1,409	1,409	LAND	0
1310		SUPPLIES INVENTORY	18,500								1,450	1,450	FURNITU	0
1409		LAND	0								1,460			0
1450		FURNITURE & EQUIPMENT	0								1,475	1,475	BUILDIN	0
1460		ACCUM DEPR-FURN & EQUI	0								1,490	1,490	ACCUM I	0
1475		BUILDING & IMPROVEMENT	0								1,530	1,530	RESIDEN	49,739
1490		ACCUM DEPR-BUILDING	0								1,550	1,550	LOAN FE	0
1530		RESIDENT FUNDS	49,739								1,551	1,551	LOAN FEES ADDED	
1550		LOAN FEES	0								1,850	1,850	INTERCO	(557,910)
1560		REAL ESTATE TAX ESCROW									2,010	2,010	ACCOUN	(185,779)
1575		REIMBURSABLE PURCHASES									2,100	2,095	BONUSES PAYABLE	
1850		INTRACOMPANY	-557,910								2,100	2,100	ACCRUEI	(69,106)
2010		ACCOUNTS PAYABLE	-185,779								2,100	2,100	PR CLEAI	0
2095		BONUSES PAYABLE									2,100	2,100	PR CLEARING-LABOR	
2100		ACCRUED PAYROLL	-69,106								2,110	2,110	ACCRUEI	(214,233)
2110		ACCRUED VACATION PAY	-214,233								2,120	2,120	U.C. TAX	0
2120		UC TAXES PAYABLE									2,125	2,125	FICA TAX	(7,287)
2125		FICA TAX PAYABLE	-7,287	-7,287							2,130	2,130	FEDERAL W/H TAX PAYABLE	
2130		FIT PAYABLE									2,140	2,140	STATE W/H TAX PAYABLE	
2140		STATE W/H PAYABLE		0							2,152	2,152	WORKERS COMP ACCRUAL	
2145		EARNED INCOME CREDIT									2,225	2,225	EMPLOYEEE INSURANCE REFUND	
2150		UC FED CREDIT REDUCTION									2,230	2,230	PAYROLL SAVINGS	
2230		PAYROLL SAVINGS									2,235	2,240	UNITED FUND	
2235		IRA W/HOLDINGS									2,240	2,246	GROUP INSURANCE - CAFETERIA	
2240		UNITED WAY									2,246	2,250	401K W/H	
2245		GROUP INSURANCE PAYABLE									2,250			
2246		GROUP INSURANCE PAYABLE-CAFETERIA									2,260	2,260	WAGE G/	0
2260		WAGE GARNISHMENTS									2,300	2,300	ACCRUEI	0
2280		MISC PAYROLL DEDUCTIONS									2,320	2,320	IPA PAYM	(26,544)
2300		ACCRUED INTEREST PAYAI	0								2,350	2,350	REAL EST	0
2310		SALES TAX PAYABLE									2,385			0
2320		IPA PAYMENTS PAYABLE	-26,544								2,400	2,400	CURRENT PORTION OF LT DEBT	
2350		REAL ESTATE TAX PAYABL	0								2,512	2,512	DUE TO F	(49,739)
2385		ACTIVITY FUND	0								2,600	2,600	LASALLE	0
2390		SECURITY DEPOSITS	0								2,600			
2391		VOLUNTEER FUND									2,625	2,625	LASALLE CONSTR. LOAN #2	
2393		HEART FUND/BAZAAR									2,625			
2395		DEFERRED INC EMP & MEM									2,695	2,695	CURRENT PORTION OF LT DEBT	
2400		CURRENT PORTION LT DEBT									2,720	2,720	RETAINE	(340,147)
2460		INCOME TAXES PAYABLE											net income	(152,913)
2512		DUE TO RESIDENTS	-49,739											
2600		MORTGAGE PAYABLE	0											
2650		EQUIPMENT LOAN PAYABLE											balance	0
2695		CURRENT PORTION LT DEBT												
2696		DEFERRED INCOME TAXES												
2710		COMMON STOCK												
2720		RETAINED EARNINGS	-340,147											
2970		PROFIT/LOSS FOR PERIOD	-152,913											
3007.1		PATIENT DAYS-PRIVATE	2,746								3,007	3,007	PATIENT DA	2,746
3007.2		PATIENT DAYS-IPA	22,902								3,007	3,007	PATIENT DA	22,902
3007.3		PATIENT DAYS-MEDICARE	2,120								3,007	3,007	PATIENT DA	2,120
3007.4		PATIENT DAYS-CONVERSION									3,007			0
3007.5		PATIENT DAYS-LICENSED									3,007			
3007.6		PATIENT DAYS-TOTAL									3,007			
3010	1	BASIC CHARGE-PRIVATE &	-6,031,526		0	0	0	0			3,007			
3015	1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0			3,010	3,010	BASIC CHAR	(6,031,526)
3020	1	BASIC CHARGE-IPA	0		0	0	0	0			3,020	3,020	BASIC CHAR	0
3030	1	BASIC CHARGE-MEDICARE	0		0	0	0	0			3,030	3,030	BASIC CHAR	0
3035	4	DAY CARE/HOME CARE			0	0	0	0			3,040			158,785
3040	1	LIGHT NURSING CARE			0	0	0	0			3,050			0
3050	1	MEDIUM NURSING CARE			0	0	0	0			3,060			0
3060	1	HEAVY NURSING CARE			0	0	0	0			3,061			0
3061	1	SKILLED NURSING CARE									3,080	3,080	NURSING SU	(14,221)
3080	1	NURSING SUPPLIES-PRIVAT	-14,221		0	0	0	0			3,081	3,081	NURSING SU	0
3081	1	NURSING SUPPLIES-IPA			0	0	0	0			3,082	3,082	NURSING SU	0
3082	1	NURSING SUPPLIES MED PT A			0	0	0	0			3,083	3,083	NURSING SU	0
3083	1	NURSING SUPPLIES MED PT B									3,100	3,100	DRUGS-MED	(714,437)
3100	17	DRUGS	-714,437		0	0	0	0			3,101			0
3101	17	DRUGS-OTHER									3,110	3,110	PHYSICAL T	(1,869,064)
3110	6	PT-PRIVATE	-1,869,064		0	0	0	0			3,111			0
3111	6	PT-IPA			0	0	0	0			3,112	3,112	PHYSICAL T	0
3112	6	PT-MEDICARE PART A			0	0	0	0			3,113	3,113	PHYSICAL T	0
3113	6	PT-MEDICARE PART B			0	0	0	0			3,140	3,140	LABORATORY INCOME	
3130	1	PUBLIC AID ASSESSMENT I	158,785								3,150			0
3140	19	LABORATORY INCOME			0	0	0	0			3,151			
3150	6	SPEECH/OT-PRIVATE			0	0	0	0			3,152	3,152	ST/OT THER	0
3151	6	SPEECH/OT-IPA			0	0	0	0			3,153	3,153	ST/OT THER	0
3152	6	SPEECH/OT-MED PART A			0	0	0	0			3,160	3,185	REHAB/ISOLATION/OTHER CHG	
3153	6	SPEECH/OT MED PART B									3,410	3,410	IPA/OTHER I	0
3410	2	IPA DISCOUNTS	1,895,628		0	0	0	0			3,411	3,411	MEDICARE F	0
3411	2	MEDICAID PART B DISCOUNT			0	0	0	0			3,420	3,420	MEDICARE I	1,762,144
3420	2	MEDICARE DISCOUNTS			0	0	0	0			3,500			
3440	36	ASSESSMENT TAX EXPENSE			42	3	0	0			3,520	3,520	RENT INCOM	0
3520	16	RENT INCOME	0		6	0	6	0			3,530	3,530	BEAUTY SHO	0
3530	13	BEAUTY SHOP	0		0	0	0	0			3,560			0
3560	12	ACTIVITY FUND INCOME	0		0	0	0	0			3,570	3,570		
3570	12	VENDING INCOME/EXPENSI	0		0	0	0	0			3,590	3,590	EQUIPMENT	(2,053)
3580	12	MANAGEMENT FEES			0	0	0	0			3,595	3,595	RESIDENT TI	0
3590	1	EQUIPMENT RENTAL	-2,053		0	0	0	0			3,600	3,600	MISC INCOM	0
3595	21	RESIDENT TRANSPORTATIC	0		0	0	0	0			4,110	4,110	G&A WAGES	299,117
3600	21	MISC INCOME	0		0	0	0	0			4,111	4,111	ADMINISTR/	114,993
4110		GENERAL & ADMINIST WAG	299,117	324,525	21	1	17	0			4,115	4,115	G&A PTO & I	25,408
4111		ADMINISTRATOR WAGES	114,993	114,993	17	1	0	0			4,120	4,120	EMPLOYEE I	9,411
4115		VACATION & SICK - G&A	25,408		21	1	0	0			4,121			
4120	4475	EMPLOYEE BENEFITS	11,093	488,845	22	3	0	0			4,130	4,130	EMPLOYEE S	0
4125		EMPLOYEE HEPETITIS VAC	0		22	3	0	0			4,135	4,135	EMPLOYEE S	0
4130		EMPLOYEE SCHOLORSHIP V	0	158,785	21	1	0	0			4,250	4,250	OFFICE SUPI	11,134
4135		EMPLOYEE SCHOLORSHIP C	0		23	3	0	0			4,255	4,255	POSTAGE	6,179
4220		DIRECTORS FEES	0	0	18	3	0	0			4,260	4,260	TELEPHONE	38,265
4250	4255	OFFICE SUPPLIES	28,579	28,579	21	2	0	0			4,275	4,275	TRAINING &	7,371
4260		TELEPHONE	38,265	38,265	21	3	0	0			4,276			
4275		TRAINING & EMPLOYEE DE	7,371	7,371	23	3	16	0	**		4,280	4,280	GENERAL TF	4,147
4280		GENERAL TRAVEL	4,147	7,951	24	3	16	0			4,281	4,281	MEAL EXPEI	52
4281		MEAL EXPENSE FOR TRAVE	52		24	3	19	0			4,285	4,285	EDUCATION	3,752
4285		EDUCATION & SEMINAR	3,752		24	3	19	-9,086	***		4,289	4,289	MEETINGS E	0
4290		HELP WANTED ADVERTISIN	1,553	90,634	20	3	0	0		-51,606	4,290	4,290	HELP WANTI	1,553
4291		PROMOTIONAL ADVERTISI	5,557		20	3	25	-5,557			4,291	4,291	PROMOTION	5,557
4292		PUBLIC RELATIONS	15,911		20	3	25	-15,911			4,292	4,292	PUBLIC REL	15,911
4300		LICENSES & FEES	56,697		20	3	17	0			4,300	4,300	LICENSE & F	56,697
4310		DUES & SUBSCRIPTIONS	8,298		20	3	17	-3,088			4,310	4,310	DUES & SUB	8,298
4320		CONTRIBUTIONS	0		27	3	20	0			4,320	4,320	CONTRIBUTI	0
4350		PROFESSIONAL FEES	14,893	300,084	19	3	22	-11,465			4,350	4,350	PROFESSION	14,893
4355		MEDICAL DIRECTOR	12,000	12,000	9	3	0	0			4,355	4,355	MEDICAL DI	12,000
4360		UTILIZATION REVIEW	0		10	3	0	0			4,362			2,168
4361		OTHER PHYSICIAN FEES			39	3	0	0			4,363			4,493
4362		MEDICAL RECORDS CONSU	2,168		10	3	0	0			4,364	4,364	SOCIAL SER	3,192
4363		PHARMACIST FEES	4,493		10	3	0	0			4,370	4,370	TV RENTAL	13,382
4364		SOC SERV/ACT CONSULT	3,192	3,192	12	3	0	0			4,383	4,383	BACKGROUI	2,618
4370		TV RENTAL	13,382		35	3	5	0			4,390	4,390	OTHER TAXI	0
4380		INCOME TAXES		12,745	27	3	26	0			4,400	4,400	PAYROLL TA	251,553
4383		BACKGROUND CHECKS	2,618		20	3	26	0			4,401	4,401	PAYROLL TA	11,936
4400		PAYROLL TAXES	251,553		22	3	0	0			4,410	4,410	GROUP INSU	191,524
4401		PAYROLL TAXES ADMINIST	11,936		22	3	0	0			4,420	4,420	LIABILITY IN	55,444
4410		GROUP INSURANCE	191,524		22	3	0	0			4,430	4,430	WORKMAN'S	20,975
4420		LIABILITY INSURANCE	55,444	55,444	26	3	0	0			4,435	4,435	W/C-FIRST A	1,062
4425		INSURANCE-OWNERS			22	3	21	0			4,436	4,436	DRUG TESTI	702
4430		WORKMENS COMP INSURAI	22,739		22	3	0	0			4,450	4,450	MANAGEME	285,191
4450		CENTRAL OFFICE FEES	285,191		19	3	34	0	**		4,460	4,460	BAD DEBTS	11,580
4460		BAD DEBTS	11,580		27	3	24	-11,580			4,461	4,461	BAD DEBTS	133,484
4470		LOST ITEMS-RESIDENTS	1,165		27	3	0				4,470	4,470	LOST ITEMS-	1,165
4490		MISCELLANEOUS	0		27	3	0	0			4,475	4,475	UNIFORM EX	1,682
4510		REAL ESTATE TAXES	0	0	33	3	0	0			4,486	4,486	M.I.S. Softwar	34,163
4600		LEASED EQUIPMENT	6,167	19,549	35	3	16	0			4,490	4,490	MISC EXPEN	194
5110		MAINTENANCE SALARIES	110,608	119,109	6	1	0	0			4,496	4,496	MISC. M.I.S. I	11,266
5120		MAINTENANCE SICK & VAC	8,501		6	1	0	0			4,510	4,510	REAL ESTAT	0
5130		ELECTRIC	72,839	102,979	5	3	0	0			4,600	4,600	LEASED EQU	6,167
5131		NATURAL GAS	4,319		5	3	0	0			5,110	5,110	MAINTENAN	110,608
5132		HEATING & DEISEL OIL			5	3	0	0			5,120	5,120	MAINTENAN	8,501
5133		WATER & SEWER	25,821		5	3	0	0			5,130	5,130	ELECTRIC	72,839
5134		TRASH COLLECTION	12,721	68,427	6	3	0	0			5,131	5,131	NATURAL G.	4,319
5140		PROPERTY PLANT REPLACI	971	63,756	6	2	0	0			5,133	5,133	WATER & SE	25,821
5160		GENERAL REPAIR & MAINT	62,785		6	2	0	0			5,134	5,134	TRASH COLI	12,721
5165		MAINTENANCE CONTRACT	55,706		6	3	0	0			5,140	5,140	PROP/PLANT	971
5210		DIETARY WAGES	250,426	268,641	1	1	0	0			5,160	5,160	GENERAL RI	62,785
5220		DIETARY SICK & VAC	18,215		1	1	0	0			5,165	5,165	MAINTENAN	21,543
5240		SALES TAX			2	3	13	0			5,210	5,210	DIETARY W/	250,426
5248		FOOD PURCHASES	206,828	206,828	2	2	0	0			5,220	5,220	DIETARY PT	18,215
5250		SUPPLIES-DISHWASHING	1,861	19,291	1	2	0	0			5,248	5,248	FOOD PURCI	206,634
5260		DIETARY REPLACEMENT	5,275		1	2	0	0			5,250	5,250	SUPPLIES DI	1,861
5270		KITCHEN SUPPLIES-PAPER	12,155		1	2	0	0			5,260	5,260	REPLACEME	5,275
5295		MEAL CREDIT	0		2	2	0	0			5,270	5,270	KITCHEN SU	12,155
5310		LAUNDRY WAGES	27,666	29,363	4	1	0	0			5,295	5,295	MEAL INCOM	0
5340		LAUNDRY SICK & VAC	1,697		4	1	0	0			5,310	5,310	LAUNDRY W	27,666
5370		LAUNDRY REPLACEMENT	16,584	21,129	4	2	0	0			5,340	5,340	LAUNDRY PI	1,697
5380		LAUNDRY REIMBURSEMENT			4	3	0	0			5,370	5,370	REPLACEME	16,584
5390		LAUNDRY SUPPLIES	4,545		4	2	0	0			5,380			0
5410		HOUSEKEEPING WAGES	140,382	148,457	3	1	0	0			5,390	5,390	SUPPLIES	4,545
5440		HOUSEKEEPING SICK & VA	8,075		3	1	0	0			5,410	5,410	HOUSEKEEP	140,382
5480		HOUSEKEEPING SUPPLIES	46,806	46,664	3	2	0	0			5,440	5,440	HOUSEKEEP	8,075
5490		HOUSEKEEPING SUPPLIES-I	-142		3	2	0	0			5,480	5,480	SUPPLIES-CI	46,806
6010		RN WAGES-MEDICARE		1,981,034	10	1	0	0			5,490	5,490	SUPPLIES-HO	(142)
6020		RN WAGES-NON MEDICARE	479,609		10	1	0	0			6,020	6,020	RN WAGES	479,609
6030		DON WAGES	88,971		10	1	0	0			6,030	6,030	DON WAGES	88,971
6035		ADON	160,559		10	1	0	0			6,035	6,035	ADON WAGE	160,559
6040		RN SICK & VACATION	65,671		10	1	0	0			6,040	6,040	RN PTO & RE	65,671
6110		LPN WAGES-MEDICARE	174,933		10	1	0	0			6,120	6,120	LPN WAGES	174,933
6120		LPN WAGES-NON MEDICAR	0		10	1	0	0			6,140	6,140	LPN PTO & R	22,350
6130		LPN WAGES OTHER			10	1	0	0			6,220	6,220	AIDES WAGI	843,073
6140		LPN SICK & VACATION	22,350		10	1	0	0			6,240	6,240	AIDES PTO &	68,368
6210		AIDE WAGES-MEDICARE			10	1	0	0			6,245			0
6220		AIDE WAGES-NON MEDICAI	843,073		10	1	0	0			6,246			
6230		WARD CLERKS			10	1	0	0			6,247			
6240		AIDE VACATION & SICK	68,368		10	1	0	0			6,250			7,762
6245		CONTRACT NURSES-RN	0		10	3	0	0			6,255			5,640
6246		CONTRACT NURSES-LPN	0		10	3	0	0			6,260			0
6247		CONTRACT NURSES-AIDES	0		10	3	0	0			6,270	6,270	REHAB WAG	73,087
6250		NURSE AIDE TRAINING WA	7,762	7,762	13	1	0	0			6,275	6,275	REHAB PTO	4,413
6255		NURSE AID TRAINING EXP	5,640	5,640	13	2	0	0			6,290	6,290	NURSING SU	25,282
6260		NURSE AIDE TRAINING REI	0		0	0	0	0			6,295	6,295	NURSING SU	50,976
6270		REHAB WAGES	73,087		10	1	0	0			6,390	6,390	REPLACEME	1,349
6275		REHAB SICK & VAC	4,413		10	1	0	0			6,490	6,490	OTHER	39,661
6280		NURSING DEPT EDUCATION			23	3	0	0			7,280	7,280	DRUG PURCI	113,036
6290		NURSING SUPPLIES	25,282	77,607	10	2	0	0			7,281	7,281	DRUG PURCI	271,705
6295		NURSING SUPPLIES	50,976		10	2	0	0			7,380	7,380	LABORATOF	2,096
6390		REPLACEMENT-NURSING	1,349		10	2	0	0			7,391	7,390	X-RAY SERV	6,027
6490		NURSING OTHER	39,661	46,322	10	3	0	0			7,393			
7280		DRUG PURCHASES	113,036	387,812	39	2	0	0	***		7,510	7,510	ACTIVITIES	73,468
7281		DRUG PURCHASES-OTHER	271,705		39	2					7,540	7,540	ACTIVITIES	3,882
7380		LABORATORY SERVICES	8,123	8,123	39	3	0	0			7,590	7,590	ACTIVITIES	9,255
7410		HOME HEALTH SALARY			39	1	0	0			7,620	7,620	PHYSICAL T	302,877
7440		HOME HEALTH SICK & VAC			39	1	0	0			7,660	7,660	P.T. SUPPLY	3,071
7450		HOME HEALTH EXPENSES			39	3	0	0			7,710	7,710	SOCIAL SER	38,677
7510		ACTIVITES WAGES	73,468	77,350	11	1	0	0			7,720	7,720	SOCIAL SER	3,571
7540		ACTIVITIES SICK & VAC	3,882		11	1	0	0			7,730	7,730	SOCIAL SERVICE-EXPENSES	
7590		ACTIVITIES SUPPLIES	9,255	9,255	11	2	0	0			7,740	7,740	OCCUPATIO	397,613
7595		ACTIVITIES FEES	0	0	11	3	0	0			7,750			0
7610		PT WAGES			39	1	0	0			7,770	7,770	SPEECH THE	27,391
7611		PT SICK & VACATION			39	1	0	0			7,820	7,820	BEAUTICIAN	180
7620		PT FEES	302,877	727,881	39	3	0	0	***		7,890			0
7660		PT SUPPLIES	3,071		39	2	0	0			7,960			0
7710		SOCIAL SERVICE WAGES	38,677	42,248	12	1	0	0			8,120	8,120	INTEREST	0
7720		SOCIAL SERVICE SICK & VA	3,571		12	1	0	0			8,125			42,681
7730		SOCIAL SERVICE EXPENSES	0	0	12	2	0	0			8,130	8,130	DEPRECIATI	0
7740		OT FEE	397,613		39	3	0	0	***		8,150			0
7750		SOCIAL THERAPIST FEE	0	0	12	3	0	0			9,510	9,510	INTEREST IN	(461)
7770		SPEECH THERAPY FEE	27,391		39	3	0	0	***		9,520	9,520	MISC NON-O	0
7800		BEAUTICIAN WAGES		0	40	1	0	0			9,530	4,220		0
7810		BEAUTICIAN SICK & VAC			40	1	0	0				8,100		411,720
7820		BEAUTICIAN FEES	180	180	40	3	0	0				9,702		0
7890		BEAUTY SHOP SUPPLIES	0	0	40	2	0	0				5,230		0
7910		VOLUNTEER COORDINATOR			21	1	0	0						(152,913)
7940		VOL COORD SICK & VAC			21	1	0	0						
7960		VOL COORD SUPPLIES	0		21	2	0	0						
8100		RENT	411,720	411,720	34	3	0	0				Expenses Fixed Assets		
8120		INTEREST EXPENSE	42,681	42,681	32	3	14	-461						0
8130		DEPRECIATION	0	0	30	3	9	0						
8150		LOAN FEE AMORTIZATION	0		32	3	0	0		0				
9510		INTEREST INCOME	-461		32	0	10	0						
9520		MISC NON-OPERATING INC	0		0	0	0	0						
9700		INCOME TAXES	0		0	0	0	0						
			6,423,975	6,583,221										
				159,246										
GRAND TOTALS			-152,913					-57,148						
			(NET INCOME)											
			0											

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0

	G/L	RECAP CENSUS
PP	2,746	2,746
IPA	22,902	22,902
medicare	2,120	2,120
		27,768

Heritage Manor Elgin
HFS ID# 203902154001
HFS Cost Report - December 31, 2016
Schedule V - Column 5 Reclassifications

		Add (Subtract)
Reclassification of Provider Participation Fees	Schedule V Reference	
Provider Participation Fee - $1.50	Line 20, Col 3	(51,606)
Provider Assesment Fee - $6.07	Line 20, Col 3	(158,785)
		(210,391)
Provider Participation Fee	Line 42	210,391
Reclassification of Ancillary Services Cost		
Cost of Drugs Purchased	Line 10(a), Col 2	(384,741)
Cost of Lab & Radiology Services Purchased	Line 10(a), Col 3	(8,123)
		(392,864)
Ancillary Service Centers	Line 39	392,864
Reclassification of Leased Equipment		
Dues, Fees Subscriptions and Promotions	Line 20, Col 3	(2,155)
Rent - Equipment & Vehicles	Line 35, Col 3	2,155