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: 0048884

Facility Name: Heritage Health Pana

Address: 1000 E Sixth St Rd (Number) Pana (City) 62557 (Zip Code)

County: Christian

Telephone Number: (217) 324-2153 **Fax #** ( )

HFS ID Number:

Date of Initial License for Current Owners: July 2007

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 Pana # 0048884 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 3/25/16

	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	151	Skilled (SNF)	128	48,780	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	151	TOTALS	128	48,780	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	22,821	7,450	5,652	35,923	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,821	7,450	5,652	35,923	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.64%

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 July 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 5,652

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 Pana # 0048884 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	259,325	21,111		280,436		280,436	6,696	287,132			1
2	Food Purchase		298,377		298,377		298,377		298,377			2
3	Housekeeping	113,083	35,033		148,116		148,116	48	148,164			3
4	Laundry	56,051	19,834		75,885		75,885		75,885			4
5	Heat and Other Utilities			139,876	139,876		139,876	2,081	141,957			5
6	Maintenance	110,603	72,658	74,870	258,131		258,131	28,016	286,147			6
7	Other (specify):*											7
8	TOTAL General Services	539,062	447,013	214,746	1,200,821		1,200,821	36,841	1,237,662			8
	B. Health Care and Programs											
9	Medical Director			30,000	30,000		30,000		30,000			9
10	Nursing and Medical Records	2,513,480	171,214	10,371	2,695,065		2,695,065	(23,464)	2,671,601			10
10a	Therapy		750,123	70,153	820,276	(816,792)	3,484		3,484			10a
11	Activities	50,230	1,411		51,641		51,641		51,641			11
12	Social Services	43,302		3,070	46,372		46,372		46,372			12
13	CNA Training							1,649	1,649			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,607,012	922,748	113,594	3,643,354	(816,792)	2,826,562	(21,815)	2,804,747			16
	C. General Administration											
17	Administrative	82,500			82,500		82,500		82,500			17
18	Directors Fees											18
19	Professional Services			385,010	385,010		385,010	(356,773)	28,237			19
20	Dues, Fees, Subscriptions & Promotions			285,327	285,327	(257,018)	28,309	(2,512)	25,797			20
21	Clerical & General Office Expenses	273,588	20,321	11,570	305,479		305,479	391,002	696,481			21
22	Employee Benefits & Payroll Taxes			669,476	669,476		669,476	52,768	722,244			22
23	Inservice Training & Education			11,810	11,810		11,810	1,617	13,427			23
24	Travel and Seminar			3,160	3,160		3,160	1,839	4,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			62,340	62,340		62,340	22,136	84,476			26
27	Other (specify):* Lost resident items			92,728	92,728		92,728	(92,081)	647			27
28	TOTAL General Administration	356,088	20,321	1,521,421	1,897,830	(257,018)	1,640,812	17,996	1,658,808			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,502,162	1,390,082	1,849,761	6,742,005	(1,073,810)	5,668,195	33,022	5,701,217			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 Pana #0048884 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							347,612	347,612			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			61,112	61,112		61,112	175,059	236,171			32
33	Real Estate Taxes							73,303	73,303			33
34	Rent-Facility & Grounds			661,380	661,380		661,380	(653,473)	7,907			34
35	Rent-Equipment & Vehicles			40,364	40,364		40,364	11,918	52,282			35
36	Other (specify):*											36
37	**TOTAL Ownership**			762,856	762,856		762,856	(45,581)	717,275			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			1,260,048	1,260,048	816,792	2,076,840	(177,649)	1,899,191			39
40	Barber and Beauty Shops		473	21,418	21,891		21,891		21,891			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					257,018	257,018		257,018			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		473	1,281,466	1,281,939	1,073,810	2,355,749	(177,649)	2,178,100			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,502,162	1,390,555	3,894,083	8,786,800		8,786,800	(190,208)	8,596,592			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 Pana # 0048884 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	(6,577)			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	(6,514)			19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(6,529)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(92,081)			24
25	Fund Raising, Advertising and Promotional	(15,291)			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)**	$ (126,992)		$	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)	(63,216)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (63,216)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (190,208)		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 Pana

ID# 0048884

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		(6,529)	19	22
23				23
24		(92,081)	27	24
25		(15,291)	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**	(113,901)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Health Pana # 0048884 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	6,696	0	0	0	0	0	0	0	0	6,696	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	48	0	0	0	0	0	0	0	0	48	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	2,081	0	0	0	0	0	0	0	0	2,081	5
6	Maintenance	0	0	28,016	0	0	0	0	0	0	0	0	28,016	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	36,841	0	0	0	0	0	0	0	0	36,841	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	(23,875)	411	0	0	0	0	0	0	0	0	(23,464)	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	1,649	0	0	0	0	0	0	0	0	1,649	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	(23,875)	2,060	0	0	0	0	0	0	0	0	(21,815)	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	(6,529)	(375,915)	25,671	0	0	0	0	0	0	0	0	(356,773)	19
20	Fees, Subscriptions & Promotions	(15,291)	0	12,779	0	0	0	0	0	0	0	0	(2,512)	20
21	Clerical & General Office Expenses	0	0	391,002	0	0	0	0	0	0	0	0	391,002	21
22	Employee Benefits & Payroll Taxes	0	0	52,768	0	0	0	0	0	0	0	0	52,768	22
23	Inservice Training & Education	0	0	1,617	0	0	0	0	0	0	0	0	1,617	23
24	Travel and Seminar	(6,514)	0	8,353	0	0	0	0	0	0	0	0	1,839	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	22,136	0	0	0	0	0	0	0	0	22,136	26
27	Other (specify):*	(92,081)	0	0	0	0	0	0	0	0	0	0	(92,081)	27
28	**TOTAL General Administration**	(120,415)	(375,915)	514,326	0	0	0	0	0	0	0	0	17,996	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(120,415)	(399,790)	553,227	0	0	0	0	0	0	0	0	33,022	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Health Pana **#** 0048884 **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	311,206	0	36,406	0	0	0	0	0	0	0	347,612	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(6,577)	181,245	0	391	0	0	0	0	0	0	0	175,059	32
33	Real Estate Taxes	0	73,303	0	0	0	0	0	0	0	0	0	73,303	33
34	Rent-Facility & Grounds	0	(661,380)	0	7,907	0	0	0	0	0	0	0	(653,473)	34
35	Rent-Equipment & Vehicles	0	0	0	11,918	0	0	0	0	0	0	0	11,918	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(6,577)	(95,626)	0	56,622	0	0	0	0	0	0	0	(45,581)	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	(177,649)	0	0	0	0	0	0	0	0	0	(177,649)	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	(177,649)	0	0	0	0	0	0	0	0	0	(177,649)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(126,992)	(673,065)	553,227	56,622	0	0	0	0	0	0	0	(190,208)	45

Facility Name & ID Number Heritage Health Pana # 0048884 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%	$ (23,875)	$ (23,875)	1
2	V	23	Adjustment for Related Organization		GreenTree Pharmacy	0.00%			2
3	V	39	Adjustment for Related Organization		GreenTree Pharmacy	0.00%	(177,649)	(177,649)	3
4	V	19	Adjustment for Related Organization	375,915	Heritage Operations Group, LLC	0.00%		(375,915)	4
5	V								5
6	V	34	Adjustment for Related Organization	661,380	Heritage Manor Real Estate, LLC	0.00%		(661,380)	6
7	V	33	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		73,303	73,303	7
8	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		174,242	174,242	8
9	V	30	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		311,206	311,206	9
10	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		7,003	7,003	10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,037,295			$ 364,230	$ * (673,065)	14

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

Facility Name & ID Number Heritage Health Pana # 0048884 Report Period Beginning: 01/01/16 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		$	$ 6,696	15
16	V	2	Food Purchase					0	16
17	V	3	Housekeeping					48	17
18	V	4	Laundry					0	18
19	V	5	Heat & Other Utilities					2,081	19
20	V	6	Maintenance					28,016	20
21	V	7	Other					0	21
22	V	9	Medical Director					0	22
23	V	10	Nursing & Medical Records					411	23
24	V	11	Activities					0	24
25	V	12	Social Service					0	25
26	V	13	Nurse Aide Training					1,649	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					25,671	31
32	V	20	Fees, Subscription, Promotions					12,779	32
33	V	21	Clerical & General Office Expenses					391,002	33
34	V	22	Employee Benefits & Payroll Taxes					52,768	34
35	V	23	Inservice Training & Education					1,617	35
36	V	24	Travel and Seminar					8,353	36
37	V	25	Other Admin. Staff Transportation					0	37
38	V	26	Insurance-Prop.Liab.Malpract					22,136	38
39	Total			$			$ 0	$ * 553,227	39

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

Facility Name & ID Number Heritage Health Pana # 0048884 Report Period Beginning: 01/01/16 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					36,406	16
17	V	31	Amortization of Pre-Op & Org					0	17
18	V	32	Interest					391	18
19	V	33	Real Estate Taxes					0	19
20	V	34	Rent-Facility & Grounds					7,907	20
21	V	35	Rent-Equipment & Vehicles					11,918	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	$ * 56,622	39

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

Facility Name & ID Number Heritage Health Pana # 0048884 Report Period Beginning: 01/01/16 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 Pana # 0048884 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	128	$ 6,696	1
2	2	Food Purchase	Beds	2,571	26	0	0	128	0	2
3	3	Housekeeping	Beds	2,571	26	965	0	128	48	3
4	4	Laundry	Beds	2,571	26	0	0	128	0	4
5	5	Heat & Other Utilities	Beds	2,571	26	41,789	0	128	2,081	5
6	6	Maintenance	Beds	2,571	26	562,719	88,582	128	28,016	6
7	7	Other	Beds	2,571	26	0	0	128	0	7
8	9	Medical Director	Beds	2,571	26	0	0	128	0	8
9	10	Nursing & Medical Records	Beds	2,571	26	8,251	9,150	128	411	9
10	11	Activities	Beds	2,571	26	0	0	128	0	10
11	12	Social Service	Beds	2,571	26	0	0	128	0	11
12	13	Nurse Aide Training	Beds	2,571	26	33,130	26,566	128	1,649	12
13	14	Program Transportation	Beds	2,571	26	0	0	128	0	13
14	15	Other	Beds	2,571	26	0	0	128	0	14
15	17	Administrative	Beds	2,571	26	0	0	128	0	15
16	18	Directors Fees	Beds	2,571	26	0	0	128	0	16
17	19	Professional Services	Beds	2,571	26	515,620	0	128	25,671	17
18	20	Fees, Subscription, Promotions	Beds	2,571	26	256,684	0	128	12,779	18
19	21	Clerical & General Office Expense	Beds	2,571	26	7,853,640	7,408,797	128	391,002	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,571	26	1,059,901	0	128	52,768	20
21	23	Inservice Training & Education	Beds	2,571	26	32,489	0	128	1,617	21
22	24	Travel and Seminar	Beds	2,571	26	167,777	0	128	8,353	22
23	25	Other Admin. Staff Transportatio	Beds	2,571	26	0	0	128	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,571	26	444,625	0	128	22,136	24
25	TOTALS					$ 11,112,081	$ 7,666,930		$ 553,227	25

Facility Name & ID Number Heritage Health Pana # 0048884 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	27	Other	Beds	2,571	26	$	$	128	$	1
2	30	Depreciation	Beds	2,571	26	731,247		128	36,406	2
3	31	Amortization of Pre-Op & Org	Beds	2,571	26			128		3
4	32	Interest	Beds	2,571	26	7,851		128	391	4
5	33	Real Estate Taxes	Beds	2,571	26			128		5
6	34	Rent-Facility & Grounds	Beds	2,571	26	158,824		128	7,907	6
7	35	Rent-Equipment & Vehicles	Beds	2,571	26	239,379		128	11,918	7
8	36	Other	Beds	2,571	26			128		8
9	38	Medically Nec Transportation	Beds	2,571	26			128		9
10	39	Ancillary Service Centers	Beds	2,571	26			128		10
11	40	Barber and Beauty Shops	Beds	2,571	26			128		11
12	41	Coffee and Gift Shops	Beds	2,571	26			128		12
13	42	Other	Beds	2,571	26			128		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	$		$ 56,622	25

Facility Name & ID Number Heritage Health Pana # 0048884 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** 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		x	Mortgage			$	$			$ 174,242	1
2	Bank of America		x	Loan Fee Amortization							7,003	2
3												3
4												4
5												5
	Working Capital											
6	Bank of America		x	Working Capital							61,112	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 242,357	9
	B. Non-Facility Related*											
10	Interest Income										(6,577)	10
11												11
12	Allocated Corporate										391	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (6,186)	14
15	TOTALS (line 9+line14)						$	$			$ 236,171	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 Pana # 0048884 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.)	$	73,303	2
3. Under or (over) accrual (line 2 minus line 1).	$	73,303	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.	$	73,303	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011	67,536	8
	2012	68,761	9
	2013	68,641	10
	2014	68,494	11
	2015	73,303	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 Pana COUNTY Christian

FACILITY IDPH LICENSE NUMBER 0048884

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.	112522223014		$ 72,537.70	$ 72,538.00
2.	112522223013		$ 765.62	$ 765.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 73,303.32	$ 73,303.00

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 Pana # 0048884 Report Period Beginning: 01/01/16 Ending: 12/31/16

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? [ ] (a) Own the Facility [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				$ 51,055	1
2					2
3	TOTALS			$ 51,055	3

Facility Name & ID Number Heritage Health Pana # 0048884 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	128				$ 3,943,054	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Smoke Detectors			1997	1,113						9
10											10
11	Seal BlackTop/Parking Lot			1996	2,680						11
12	Heritage Manor Sign			1996	2,192						12
13	Laundry Room Central A/C			1996	3,019						13
14											14
15	Generator Repair			1998	1,559						15
16	Roof			1998	26,420						16
17											17
18	roof			1999	113,936						18
19											19
20	Heat / Cool Unit			2000	1,170						20
21	Roof Repair Walkway			2000	1,715						21
22											22
23											23
24	Tile Floor			2001	1,646						24
25	Heat/Cool Unit			2001	1,180						25
26											26
27	Day Room Carpet			2002	1,225						27
28	Hot Water Heater			2002	2,224						28
29	Sewar repair			2002	1,965						29
30											30
31											31
32											32
33	C/O Allocation					36,406		36,406			33
34	Book Depreciation					249,883		249,883			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 Pana # 0048884 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	Sealcoat Parking Lot	2003	$ 3,338	$		$	$	$	37
38	A/C unit	2003	1,153						38
39									39
40	Carpeting	2003	5,655						40
41	Ansul System	2003	1,803						41
42									42
43	Booster Heater	2004	1,151						43
44	Energy Mgt System	2004	12,890						44
45	Exterior Doors	2004	1,247						45
46	Heat/Cool Units	2004	7,372						46
47	Drive way repairs	2004	1,765						47
48	Carpeting	2004	13,652						48
49	Sewer Replacement	2004	2,847						49
50									50
51	Heat/Cool Units	2005	13,286						51
52	Unerfloor Ductwork	2005	1,100						52
53	Sidewalks	2005	9,208						53
54	Roof	2005	4,161						54
55									55
56	Sewer Replacement	2006	13,522						56
57	A/C unit	2006	5,660						57
58	Resident Room Carpet	2006	11,370						58
59	Parking Lot Resurface	2006	47,908						59
60	Remodel Dinning Room	2006	4,854						60
61	Fire Alarm Panel	2006	531						61
62	Capital Report Adj	2006	(5,385)						62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,264,186	$ 286,289		$ 286,289	$	$	70

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

Facility Name & ID Number Heritage Health Pana # 0048884 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		$ 4,264,186	$ 286,289		$ 286,289	$	$	1
2	Fire alarm	2007	44,843						2
3	HVAC	2007	12,000						3
4	Secire Care System	2007	9,092						4
5	Carpet	2007	13,896						5
6	Roof	2007	16,120						6
7									7
8									8
9	A/C Units	2008	7,182						9
10	Remodel Medicare Rooms - Paint	2008	5,392						10
11	Plumbing	2008	6,634						11
12	Parking Lot Resurface	2008	48,871						12
13	Roof	2008	4,492						13
14	Water Heater	2008	4,275						14
15									15
16									16
17	Water Heater	2009	9,128						17
18	Nurse Call & phone system	2009	279,962						18
19									19
20									20
21									21
22	General Conditions & Demolition	2009	77,349						22
23	Carpentry & Millwork	2009	248,504						23
24	Acoustical Ceiling & Flooring	2009	71,696						24
25	Painting	2009	93,983						25
26	Plumbing	2009	42,683						26
27	Electrical	2009	50,534						27
28	Design and layout	2009	30,556						28
29	Project Materials	2009	145,671						29
30	Telephone cables, ceiling tile & kick plates	2009	8,500						30
31	Nurse Station Modifications	2009	3,410						31
32	Ceiling tiles	2009	3,923						32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,502,882	$ 286,289		$ 286,289	$	$	34

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

Facility Name & ID Number Heritage Health Pana # 0048884 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		$ 5,502,882	$ 286,289		$ 286,289	$	$	1
2									2
3	Light fixtures	2009	3,179						3
4									4
5									5
6									6
7	Soft Goods, asbestos removal and materials	2010	217,391						7
8	4 ton trane unit	2010	10,684						8
9	gutters	2010	15,000						9
10									10
11	Generator	2011	16,655						11
12	Rooftop A/C	2011	17,993						12
13	Laundry building roof	2011	3,905						13
14									14
15	Generator	2012	41,991						15
16	Sprinkler system	2012	134,928						16
17	Nurse Call System	2012	4,742						17
18									18
19	Sprinkler System - Final	2013	53,727						19
20	Lighting Retrofit	2013	3,132						20
21									21
22	Replace Boiler	2014	13,000						22
23	Install Refrigeration Equipment	2014	6,240						23
24	Cabling and Electrical - Point of Care Kiosks	2014	7,478						24
25	Install Rooftop AC Unit	2014	9,484						25
26	Replace Roof - 300 Wing	2014	191,507						26
27									27
28	Replace evaporator and condensor in walk-in freezer	2015	7,215						28
29	Replace (4) PTAC units	2015	2,813						29
30	Install new kitchen rooftop heating/cooling unit	2015	14,500						30
31	Installed new water storage tank	2015	4,636						31
32									32
33	No 2016 Improvements								33
34	TOTAL (lines 1 thru 33)		$ 6,283,082	$ 286,289		$ 286,289	$	$	34

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

Facility Name & ID Number Heritage Health Pana # 0048884 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	$ 1,040,275	$ 59,325	$ 59,325	$		$	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 1,040,275	$ 59,325	$ 59,325	$		$	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2007 Chevy Upland van	2012	$ 13,988	$ 1,998	$ 1,998	$		$	76
77										77
78										78
79										79
80	TOTALS			$ 13,988	$ 1,998	$ 1,998	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 7,388,400	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 347,612	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 347,612	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	85	

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Heritage Health Pana # 0048884 Report Period Beginning: 01/01/16 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: $ 40,364 Description: Mattresses, televisions, CPM's office equipment
(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	None		$	$	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 Pana # 0048884 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? ☐ 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				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Heritage Health Pana

STATE OF ILLINOIS
0048884 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	$		$ 562,284	$		$ 562,284	1
2	Licensed Speech and Language Development Therapist		hrs			166,442			166,442	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			531,322	3,484		534,806	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				746,639		746,639	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					70,153			70,153	13
14	TOTAL			$		$ 1,330,201	$ 750,123		$ 2,080,324	14

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

Facility Name & ID Number Heritage Health Pana **#** 0048884 **Report Period Beginning:** 01/01/16 **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	$ 832	$	1
2	Cash-Patient Deposits	11,870		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,528,431		3
4	Supply Inventory (priced at)	10,255		4
5	Short-Term Investments			5
6	Prepaid Insurance	42,300		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(1,542,491)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,051,197	$	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)**	$ 1,051,197	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 346,676	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	11,870		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	402,610		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,506		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	29,992		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 794,654	$	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)**	$ 794,654	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 256,543	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,051,197	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Health Pana # 0048884 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**	$ 215,582	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 215,582	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	40,961	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)**	$ 40,961	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)**	$ 256,543	24 *

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

Facility Name & ID Number Heritage Health Pana # 0048884 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	$ 7,614,366	1
2	Discounts and Allowances for all Levels	(4,509,897)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,104,469	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,241,622	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 4,241,622	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	1,245	12
13	Barber and Beauty Care	18,360	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,430,811	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	25,922	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,476,338	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	6,577	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 6,577	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)**	$ 8,829,006	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,200,821	31
32	Health Care	3,643,354	32
33	General Administration	1,897,830	33
	B. Capital Expense		
34	Ownership	762,856	34
	C. Ancillary Expense		
35	Special Cost Centers	1,281,939	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)***	$ 8,786,800	40
41	**Income before Income Taxes (line 30 minus line 40)****	42,206	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 42,206	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 Pana # 0048884 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	1,748	1,840	$ 59,909	$ 32.56	1
2	Assistant Director of Nursing	1,874	1,973	44,937	22.78	2
3	Registered Nurses	106,794	11,236	330,691	29.43	3
4	Licensed Practical Nurses	23,651	24,896	579,871	23.29	4
5	CNAs & Orderlies	102,837	108,250	1,355,538	12.52	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,718	7,072	142,534	20.15	8
9	Activity Director					9
10	Activity Assistants	3,645	3,837	50,230	13.09	10
11	Social Service Workers	2,390	2,516	43,302	17.21	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	20,817	21,913	259,325	11.83	15
16	Dishwashers					16
17	Maintenance Workers	4,870	5,126	110,603	21.58	17
18	Housekeepers	9,725	10,237	113,083	11.05	18
19	Laundry	4,677	4,923	56,051	11.39	19
20	Administrator	1,984	2,088	82,500	39.51	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,758	11,851	273,588	23.09	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)	303,488	217,758	$ 3,502,162 *	$ 16.08	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		30,000		36
37	Medical Records Consultant		1,960		37
38	Nurse Consultant				38
39	Pharmacist Consultant		6,589		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		3,070		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 41,619		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 Pana # 0048884 Report Period Beginning: 01/01/16 Ending: 12/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Tabatha Litz			$ 82,500
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 82,500

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	$ 375,915
ADP	Payroll tax processing	1,482
Tango Inc.	ACA compliance	1,084
Legal adj to Zero		6,529
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 385,010

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 74,682
Unemployment Compensation Insurance	43,518
FICA Taxes	267,915
Employee Health Insurance	232,292
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	51,069
Central Office Allocation	52,768
TOTAL (agree to Schedule V, line 22, col.8)	$ 722,244

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	4,030
Health Care Worker Background Check	
(Indicate # of checks performed)	2,182
PR	9,600
Dues & Subscriptions	10,000
License & Fees	1,852
Central Office Allocation	12,779
Less: Public Relations Expense	(9,600)
Non-allowable advertising	(5,046)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 25,797

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	2,404
	0
Seminar Expense	756
	1,839
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 Pana # 0048884 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. $ **257,018**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **1,554**

(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?
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	832							1,009	1,009 CASH	832			
1010		CASH IN BANK								1,100	1,100 ACCTS RI	2,757,805			
1040		CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. I	(229,374)			
1100		ACCOUNTS RECEIVABLE	2,528,431							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	42,300			
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	42,300							1,310	1,310 SUPPLIES	10,255			
1220		OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY				
1300		FOOD INVENTORY								1,409	1,409 LAND	0			
1310		SUPPLIES INVENTORY	10,255							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	11,870			
1490		ACCUM DEPR-BUILDING	0							1,550	1,550 LOAN FE	0			
1530		RESIDENT FUNDS	11,870							1,551	1,551 LOAN FEES ADDED				
1550		LOAN FEES	0							1,850	1,850 INTERCO	(1,542,491)			
1560		REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUN	(346,676)			
1575		REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE				
1850		INTRACOMPANY	-1,542,491							2,100	2,100 ACCRUEI	(209,017)			
2010		ACCOUNTS PAYABLE	-346,676							2,100	2,100 PR CLEARING-BENEFITS				
2095		BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR				
2100		ACCRUED PAYROLL	-209,017							2,110	2,110 ACCRUEI	(193,593)			
2110		ACCRUED VACATION PAY	-193,593							2,120	2,120 U.C. TAX	0			
2120		UC TAXES PAYABLE								2,125	2,125 FICA TA	(3,506)			
2125		FICA TAX PAYABLE	-3,506	-3,506						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	(29,992)			
2300		ACCRUED INTEREST PAYAI	0							2,350	2,350 REAL ES	0			
2310		SALES TAX PAYABLE								2,385		0			
2320		IPA PAYMENTS PAYABLE	-29,992							2,400	2,400 CURRENT PORTION OF LT DEBT				
2350		REAL ESTATE TAX PAYABL	0							2,512	2,512 DUE TO F	(11,870)			
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	(215,582)			
2460		INCOME TAXES PAYABLE									net income	(40,961)			
2512		DUE TO RESIDENTS	-11,870												
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	-215,582												
2970		PROFIT/LOSS FOR PERIOD	-40,961												
3007.1		PATIENT DAYS-PRIVATE	7,450										3,007	3,007 PATIENT DA	7,450
3007.2		PATIENT DAYS-IPA	22,821										3,007	3,007 PATIENT DA	22,821
3007.3		PATIENT DAYS-MEDICARE	5,652										3,007	3,007 PATIENT DA	5,652
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 &	-7,531,723		0	0	0	0					3,007		
3015	1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0					3,010	3,010 BASIC CHAR	(7,531,723)
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		183,848
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	(65,877)
3080	1	NURSING SUPPLIES-PRIVAT	-65,877		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	(1,430,811)
3100	17	DRUGS	-1,430,811		0	0	0	0					3,101		0
3101	17	DRUGS-OTHER											3,110	3,110 PHYSICAL T	(4,241,622)
3110	6	PT-PRIVATE	-4,241,622		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 II	183,848										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 D	0
3410	2	IPA DISCOUNTS	4,509,897		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 D	4,302,169
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 SH	(18,360)
3530	13	BEAUTY SHOP	-18,360		0	0	0	0					3,560		0
3560	12	ACTIVITY FUND INCOME	0		0	0	0	0					3,570	3,570	(1,245)
3570	12	VENDING INCOME/EXPENSI	-1,245		0	0	0	0					3,590	3,590 EQUIPMENT	(16,766)
3580	12	MANAGEMENT FEES			0	0	0	0					3,595	3,595 RESIDENT TI	(24,750)
3590	1	EQUIPMENT RENTAL	-16,766		0	0	0	0					3,600	3,600 MISC INCOM	73
3595	21	RESIDENT TRANSPORTATIC	-24,750		0	0	0	0					4,110	4,110 G&A WAGES	252,546
3600	21	MISC INCOME	73		0	0	0	0					4,111	4,111 ADMINISTR	82,500
4110		GENERAL & ADMINIST WA	252,546	273,588	21	1	17	0					4,115	4,115 G&A PTO & I	21,042
4111		ADMINISTRATOR WAGES	82,500	82,500	17	1	0	0					4,120	4,120 EMPLOYEE I	21,845
4115		VACATION & SICK - G&A	21,042		21	1	0	0					4,121		
4120	4475	EMPLOYEE BENEFITS	25,977	669,476	22	3	0	0					4,130	4,130 EMPLOYEE	7,575
4125		EMPLOYEE HEPETITIS VAC	0		22	3	0	0					4,135	4,135 EMPLOYEE	17,517
4130		EMPLOYEE SCHOLORSHIP V	7,575	183,848	21	1	0	0					4,250	4,250 OFFICE SUPI	8,291
4135		EMPLOYEE SCHOLORSHIP (	17,517		23	3	0	0					4,255	4,255 POSTAGE	4,053
4220		DIRECTORS FEES	0	0	18	3	0	0					4,260	4,260 TELEPHONE	11,570
4250	4255	OFFICE SUPPLIES	20,321	20,321	21	2	0	0					4,275	4,275 TRAINING &	11,810
4260		TELEPHONE	11,570	11,570	21	3	0	0					4,276		(30)
4275		TRAINING & EMPLOYEE DE	11,810	11,810	23	3	16	0 **					4,280	4,280 GENERAL TF	2,404
4280		GENERAL TRAVEL	2,404	3,160	24	3	16	0					4,281	4,281 MEAL EXPEI	0
4281		MEAL EXPENSE FOR TRAVE	0		24	3	19	0					4,285	4,285 EDUCATION	756
4285		EDUCATION & SEMINAR	756		24	3	19	-6,514 ***					4,289	4,289 MEETINGS E	0
4290		HELP WANTED ADVERTISIN	4,030	101,479	20	3	0	0	-73,170				4,290	4,290 HELP WANTI	4,030
4291		PROMOTIONAL ADVERTISII	645		20	3	25	-645					4,291	4,291 PROMOTION	645
4292		PUBLIC RELATIONS	9,600		20	3	25	-9,600					4,292	4,292 PUBLIC REL	9,600
4300		LICENSES & FEES	75,022		20	3	17	0					4,300	4,300 LICENSE & F	75,022
4310		DUES & SUBSCRIPTIONS	10,000		20	3	17	-5,046					4,310	4,310 DUES & SUB	10,000
4320		CONTRIBUTIONS	0		27	3	20	0					4,320	4,320 CONTRIBUTI	0
4350		PROFESSIONAL FEES	9,095	385,010	19	3	22	-6,529					4,350	4,350 PROFESSION	9,095
4355		MEDICAL DIRECTOR	30,000	30,000	9	3	0	0					4,355	4,355 MEDICAL DI	30,000
4360		UTILIZATION REVIEW	0		10	3	0	0					4,362		1,960
4361		OTHER PHYSICIAN FEES			39	3	0	0					4,363		6,589
4362		MEDICAL RECORDS CONSU	1,960		10	3	0	0					4,364	4,364 SOCIAL SER	3,070
4363		PHARMACIST FEES	6,589		10	3	0	0					4,370	4,370 TV RENTAL	2,120
4364		SOC SERV/ACT CONSULT	3,070	3,070	12	3	0	0					4,383	4,383 BACKGROUI	2,182
4370		TV RENTAL	2,120		35	3	5	0					4,390	4,390 OTHER TAXI	0
4380		INCOME TAXES		92,728	27	3	26	0					4,400	4,400 PAYROLL T	302,870
4383		BACKGROUND CHECKS	2,182		20	3	26	0					4,401	4,401 PAYROLL T	8,563
4400		PAYROLL TAXES	302,870		22	3	0	0					4,410	4,410 GROUP INSU	232,292
4401		PAYROLL TAXES ADMINIST	8,563		22	3	0	0					4,420	4,420 LIABILITY IN	62,340
4410		GROUP INSURANCE	232,292		22	3	0	0					4,430	4,430 WORKMAN'S	71,061
4420		LIABILITY INSURANCE	62,340	62,340	26	3	0	0					4,435	4,435 W/C-FIRST A	1,221
4425		INSURANCE-OWNERS			22	3	21	0					4,436	4,436 DRUG TESTI	2,430
4430		WORKMENS COMP INSURAI	74,682		22	3	0	0					4,450	4,450 MANAGEME	375,915
4450		CENTRAL OFFICE FEES	375,915		19	3	34	0 **					4,460	4,460 BAD DEBTS	92,081
4460		BAD DEBTS	92,081		27	3	24	-92,081					4,461	4,461 BAD DEBTS	207,728
4470		LOST ITEMS-RESIDENTS	647		27	3	0						4,470	4,470 LOST ITEMS-	647
4490		MISCELLANEOUS	0		27	3	0	0					4,475	4,475 UNIFORM E	4,132
4510		REAL ESTATE TAXES	0	0	33	3	0	0					4,486	4,486 M.I.S. Softwar	54,849
4600		LEASED EQUIPMENT	38,244	40,364	35	3	16	0					4,490	4,490 MISC EXPEN	450
5110		MAINTENANCE SALARIES	101,328	110,603	6	1	0	0					4,496	4,496 MISC. M.I.S. I	7,977
5120		MAINTENANCE SICK & VAC	9,275		6	1	0	0					4,510	4,510 REAL ESTAT	0
5130		ELECTRIC	68,949	139,876	5	3	0	0					4,600	4,600 LEASED EQU	38,244
5131		NATURAL GAS	14,598		5	3	0	0					5,110	5,110 MAINTENAN	101,328
5132		HEATING & DEISEL OIL			5	3	0	0					5,120	5,120 MAINTENAN	9,275
5133		WATER & SEWER	56,329		5	3	0	0					5,130	5,130 ELECTRIC	68,949
5134		TRASH COLLECTION	9,897	74,870	6	3	0	0					5,131	5,131 NATURAL G.	14,598
5140		PROPERTY PLANT REPLACE	9,739	72,658	6	2	0	0					5,133	5,133 WATER & SE	56,329
5160		GENERAL REPAIR & MAINT	62,919		6	2	0	0					5,134	5,134 TRASH COLI	9,897
5165		MAINTENANCE CONTRACT	64,973		6	3	0	0					5,140	5,140 PROP/PLANT	9,739
5210		DIETARY WAGES	240,480	259,325	1	1	0	0					5,160	5,160 GENERAL RI	62,919
5220		DIETARY SICK & VAC	18,845		1	1	0	0					5,165	5,165 MAINTENAN	10,124
5240		SALES TAX			2	3	13	0					5,210	5,210 DIETARY W	240,480
5248		FOOD PURCHASES	299,931	298,377	2	2	0	0					5,220	5,220 DIETARY PT	18,845
5250		SUPPLIES-DISHWASHING	3,242	21,111	1	2	0	0					5,248	5,248 FOOD PURCI	299,481
5260		DIETARY REPLACEMENT	4,790		1	2	0	0					5,250	5,250 SUPPLIES DI	3,242
5270		KITCHEN SUPPLIES-PAPER	13,079		1	2	0	0					5,260	5,260 REPLACEME	4,790
5295		MEAL CREDIT	-1,554		2	2	0	0					5,270	5,270 KITCHEN SU	13,079
5310		LAUNDRY WAGES	49,897	56,051	4	1	0	0					5,295	5,295 MEAL INCOI	(1,554)
5340		LAUNDRY SICK & VAC	6,154		4	1	0	0					5,310	5,310 LAUNDRY W	49,897
5370		LAUNDRY REPLACEMENT	13,137	19,834	4	2	0	0					5,340	5,340 LAUNDRY P	6,154
5380		LAUNDRY REIMBURSEMENT			4	3	0	0					5,370	5,370 REPLACEME	13,137
5390		LAUNDRY SUPPLIES	6,697		4	2	0	0					5,380		0
5410		HOUSEKEEPING WAGES	107,322	113,083	3	1	0	0					5,390	5,390 SUPPLIES	6,697
5440		HOUSEKEEPING SICK & VA	5,761		3	1	0	0					5,410	5,410 HOUSEKEEP	107,322
5480		HOUSEKEEPING SUPPLIES	35,033	35,033	3	2	0	0					5,440	5,440 HOUSEKEEP	5,761
5490		HOUSEKEEPING SUPPLIES-F	0		3	2	0	0					5,480	5,480 SUPPLIES-CI	35,033
6010		RN WAGES-MEDICARE		2,513,480	10	1	0	0					5,490	5,490 SUPPLIES-H	0
6020		RN WAGES-NON MEDICARE	299,746		10	1	0	0					6,020	6,020 RN WAGES	299,746
6030		DON WAGES	59,909		10	1	0	0					6,030	6,030 DON WAGES	59,909
6035		ADON	44,937		10	1	0	0					6,035	6,035 ADON WAGE	44,937
6040		RN SICK & VACATION	30,945		10	1	0	0					6,040	6,040 RN PTO & RE	30,945
6110		LPN WAGES-MEDICARE	540,164		10	1	0	0					6,120	6,120 LPN WAGES	540,164
6120		LPN WAGES-NON MEDICAR	0		10	1	0	0					6,140	6,140 LPN PTO & R	39,707
6130		LPN WAGES OTHER			10	1	0	0					6,220	6,220 AIDES WAGI	1,278,516
6140		LPN SICK & VACATION	39,707		10	1	0	0					6,240	6,240 AIDES PTO &	77,022
6210		AIDE WAGES-MEDICARE			10	1	0	0					6,245		0
6220		AIDE WAGES-NON MEDICAI	1,278,516		10	1	0	0					6,246		
6230		WARD CLERKS			10	1	0	0					6,247		
6240		AIDE VACATION & SICK	77,022		10	1	0	0					6,250		0
6245		CONTRACT NURSES-RN	0		10	3	0	0					6,255		0
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	130,847
6250		NURSE AIDE TRAINING WA	0	0	13	1	0	0					6,275	6,275 REHAB PTO	11,687
6255		NURSE AID TRAINING EXP	0	0	13	2	0	0					6,290	6,290 NURSING SU	143,688
6260		NURSE AIDE TRAINING REI	0		0	0	0	0					6,295	6,295 NURSING SU	25,724
6270		REHAB WAGES	130,847		10	1	0	0					6,390	6,390 REPLACEME	1,802
6275		REHAB SICK & VAC	11,687		10	1	0	0					6,490	6,490 OTHER	1,822
6280		NURSING DEPT EDUCATION			23	3	0	0					7,280	7,280 DRUG PURCI	292,889
6290		NURSING SUPPLIES	143,688	171,214	10	2	0	0					7,281	7,281 DRUG PURCI	453,750
6295		NURSING SUPPLIES	25,724		10	2	0	0					7,380	7,380 LABORATOI	31,565
6390		REPLACEMENT-NURSING	1,802		10	2	0	0					7,391	7,390 X-RAY SERV	38,588
6490		NURSING OTHER	1,822	10,371	10	3	0	0					7,393		
7280		DRUG PURCHASES	292,889	750,123	39	2	0	0 ***					7,510	7,510 ACTIVITIES	46,443
7281		DRUG PURCHASES-OTHER	453,750		39	2							7,540	7,540 ACTIVITIES	3,787
7380		LABORATORY SERVICES	70,153	70,153	39	3	0	0					7,590	7,590 ACTIVITIES	1,411
7410		HOME HEALTH SALARY			39	1	0	0					7,620	7,620 PHYSICAL T	531,322
7440		HOME HEALTH SICK & VAC			39	1	0	0					7,660	7,660 P.T. SUPPLY	3,484
7450		HOME HEALTH EXPENSES			39	3	0	0					7,710	7,710 SOCIAL SER	35,890
7510		ACTIVITES WAGES	46,443	50,230	11	1	0	0					7,720	7,720 SOCIAL SER	7,412
7540		ACTIVITIES SICK & VAC	3,787		11	1	0	0					7,730	7,730 SOCIAL SERVICE-EXPENSES	
7590		ACTIVITIES SUPPLIES	1,411	1,411	11	2	0	0					7,740	7,740 OCCUPATIOI	562,284
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	166,442
7611		PT SICK & VACATION			39	1	0	0					7,820	7,820 BEAUTICIAN	21,418
7620		PT FEES	531,322	1,260,048	39	3	0	0 ***					7,890		473
7660		PT SUPPLIES	3,484		39	2	0	0					7,960		0
7710		SOCIAL SERVICE WAGES	35,890	43,302	12	1	0	0					8,120	8,120 INTEREST	0
7720		SOCIAL SERVICE SICK & VA	7,412		12	1	0	0					8,125		61,112
7730		SOCIAL SERVICE EXPENSE	0	0	12	2	0	0					8,130	8,130 DEPRECIATI	0
7740		OT FEE	562,284		39	3	0	0 ***					8,150		0
7750		SOCIAL THERAPIST FEE	0	0	12	3	0	0					9,510	9,510 INTEREST IN	(6,577)
7770		SPEECH THERAPY FEE	166,442		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	661,380
7820		BEAUTICIAN FEES	21,418	21,418	40	3	0	0						9,702	0
7890		BEAUTY SHOP SUPPLIES	473	473	40	2	0	0						5,230	0
7910		VOLUNTEER COORDINATOR			21	1	0	0							(40,961)
7940		VOL COORD SICK & VAC			21	1	0	0							
7960		VOL COORD SUPPLIES	0		21	2	0	0							
8100		RENT	661,380	661,380	34	3	0	0						Expenses Fixed Assets	
8120		INTEREST EXPENSE	61,112	61,112	32	3	14	-6,577							0
8130		DEPRECIATION	0	0	30	3	9	0							
8150		LOAN FEE AMORTIZATION	0		32	3	0	0	0						
9510		INTEREST INCOME	-6,577		32	0	10	0							
9520		MISC NON-OPERATING INC	0		0	0	0	0							
9700		INCOME TAXES	0		0	0	0	0							
			8,596,375	8,786,800											
				190,425											
GRAND TOTALS			-40,961					-126,992							
			(NET INCOME)												
			0												
		FACILITY NAME:													
		FACILITY ID:	0												
		FACILITY UNITS:	89												
		BALANCE SHEET TOTAL	0												

	G/L	RECAP CENSUS
PP	7,450	7,450
IPA	22,821	22,821
medicare	5,652	5,652
		35,923

Heritage Manor Pana
HFS ID# 205508128001
HFS Cost Report - December 31, 2016
Schedule V - Column 5 Reclassifications

		Add (Subtract)
Reclassification of Provider Participation Fees		
Provider Participation Fee - $1.50	Line 20, Col 3	(73,170)
Provider Assesment Fee - $6.07	Line 20, Col 3	(183,848)
		(257,018)
Provider Participation Fee	Line 42	257,018
Reclassification of Ancillary Services Cost		
Cost of Drugs Purchased	Line 10(a), Col 2	(746,639)
Cost of Lab & Radiology Services Purchased	Line 10(a), Col 3	(70,153)
		(816,792)
Ancillary Service Centers	Line 39	816,792