FOR BHF USE

LL1

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.

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

I. IDPH License ID Number: 0048751

Facility Name: Heartland Christian Village

Address: 101 Trowbridge Road (Number) Neoga (City) 62447 (Zip Code)

County: Cumberland

Telephone Number: 217-895-2665 **Fax #** 217-895-3399

HFS ID Number:

Date of Initial License for Current Owners: 10/12/1995

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501 (c)(3)			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Kenna Hudson **Telephone Number:** 314-587-7924
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 7/1/16 to 6/30/17 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) Chuck Schmitz
(Title) 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 Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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 N/A

	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	71	Skilled (SNF)	71	25,915	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	71	TOTALS	71	25,915	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	7,510	12,552	3,736	23,798	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,510	12,552	3,736	23,798	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.83%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Housekeeping/Laundry, Meals, Maintenance Services for IL Residents

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 [X] NO [ ]

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

I. On what date did you start providing long term care at this location?
Date started 10/12/1992

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 10/12/1992 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 71 and days of care provided 3,268

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

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

Tax Year: 6/30/17 Fiscal Year: 6/30/17

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

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	150,764	12,726	10,470	173,960		173,960		173,960			1
2	Food Purchase		142,070		142,070		142,070		142,070			2
3	Housekeeping	81,236	15,171		96,407		96,407		96,407			3
4	Laundry	41,597	4,486		46,083		46,083		46,083			4
5	Heat and Other Utilities			89,080	89,080		89,080	(1,250)	87,830			5
6	Maintenance	73,289	4,997	24,854	103,140		103,140	1,579	104,719			6
7	Other (specify):* Trash			11,241	11,241		11,241		11,241			7
8	TOTAL General Services	346,886	179,450	135,645	661,981		661,981	329	662,310			8
	B. Health Care and Programs											
9	Medical Director			14,400	14,400		14,400		14,400			9
10	Nursing and Medical Records	1,607,730	88,862	7,171	1,703,763		1,703,763	(1,905)	1,701,858			10
10a	Therapy			338,273	338,273		338,273		338,273			10a
11	Activities	51,347	7,303	2,994	61,644		61,644	3,731	65,375			11
12	Social Services	93,737	1,036	3,002	97,775		97,775		97,775			12
13	CNA Training											13
14	Program Transportation			3,300	3,300		3,300	(2,928)	372			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,752,814	97,201	369,140	2,219,155		2,219,155	(1,102)	2,218,053			16
	C. General Administration											
17	Administrative	95,248		452,924	548,172		548,172	(392,854)	155,318			17
18	Directors Fees											18
19	Professional Services			24,778	24,778		24,778	33,030	57,808			19
20	Dues, Fees, Subscriptions & Promotions			26,552	26,552		26,552	(1,211)	25,341			20
21	Clerical & General Office Expenses	63,833	10,241	113,074	187,148		187,148	152,871	340,019			21
22	Employee Benefits & Payroll Taxes			520,869	520,869		520,869	31,224	552,093			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,796	6,796		6,796	18,413	25,209			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			49,845	49,845		49,845	18,887	68,732			26
27	Other (specify):* Marketing	46,516	12,011	7,473	66,000		66,000	(66,000)				27
28	TOTAL General Administration	205,597	22,252	1,202,311	1,430,160		1,430,160	(205,640)	1,224,520			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,305,297	298,903	1,707,096	4,311,296		4,311,296	(206,413)	4,104,883			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 Heartland Christian Village #0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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			250,954	250,954		250,954	16,277	267,231			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			120,968	120,968		120,968	(4,108)	116,860			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			14,679	14,679		14,679		14,679			35
36	Other (specify):* **Def Financing Cost**			4,728	4,728		4,728		4,728			36
37	**TOTAL Ownership**			391,329	391,329		391,329	12,169	403,498			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			167,807	167,807		167,807	(7,932)	159,875			39
40	Barber and Beauty Shops	20,957	944		21,901		21,901		21,901			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			163,625	163,625		163,625		163,625			42
43	Other (specify):* **Duplexes**	2,013		91,032	93,045		93,045	(93,045)				43
44	**TOTAL Special Cost Centers**	22,970	944	422,464	446,378		446,378	(100,977)	345,401			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,328,267	299,847	2,520,889	5,149,003		5,149,003	(295,221)	4,853,782			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 Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	(2,138)	5		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	(4,108)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,905)	10		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				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(46,823)	21		24
25	Fund Raising, Advertising and Promotional	(66,000)	27		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 SEE PG5A	(99,326)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (99,326)		$	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)	(74,921)	VII-B	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (74,921)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (174,247)		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

Heartland Christian Village

ID# 0048751

Report Period Beginning: 7/1/16

Ending: 6/30/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Apt/Congregate	$ (98,918)	43	1
2	Transportation	(2,835)	14	2
3	Activity Revenue	3,731	11	3
4	Vending Revenue	(93)	14	4
5	Lobbying Expense	(1,211)	20	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				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**	(99,326)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,138)	888	0	0	0	0	0	0	0	0	0	(1,250)	5
6	Maintenance	0	1,579	0	0	0	0	0	0	0	0	0	1,579	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(2,138)	2,467	0	0	0	0	0	0	0	0	0	329	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	(1,905)	0	0	0	0	0	0	0	0	0	0	(1,905)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	3,731	0	0	0	0	0	0	0	0	0	0	3,731	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(2,928)	0	0	0	0	0	0	0	0	0	0	(2,928)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(1,102)	0	0	0	0	0	0	0	0	0	0	(1,102)	16
	C. General Administration													
17	Administrative	0	(392,854)	0	0	0	0	0	0	0	0	0	(392,854)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	33,030	0	0	0	0	0	0	0	0	0	33,030	19
20	Fees, Subscriptions & Promotions	(1,211)	0	0	0	0	0	0	0	0	0	0	(1,211)	20
21	Clerical & General Office Expenses	(46,823)	199,694	0	0	0	0	0	0	0	0	0	152,871	21
22	Employee Benefits & Payroll Taxes	0	31,224	0	0	0	0	0	0	0	0	0	31,224	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	18,413	0	0	0	0	0	0	0	0	0	18,413	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	18,887	0	0	0	0	0	0	0	0	0	18,887	26
27	Other (specify):*	(66,000)	0	0	0	0	0	0	0	0	0	0	(66,000)	27
28	**TOTAL General Administration**	(114,034)	(91,606)	0	0	0	0	0	0	0	0	0	(205,640)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(117,274)	(89,139)	0	0	0	0	0	0	0	0	0	(206,413)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland Christian Village # 0048751 **Report Period Beginning:** 7/1/16 **Ending:** 6/30/17

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	16,277	0	0	0	0	0	0	0	0	0	16,277	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4,108)	0	0	0	0	0	0	0	0	0	0	(4,108)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(4,108)	16,277	0	0	0	0	0	0	0	0	0	12,169	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	(7,932)	0	0	0	0	0	0	0	0	0	(7,932)	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):*	(98,918)	5,873	0	0	0	0	0	0	0	0	0	(93,045)	43
44	**TOTAL Special Cost Centers**	(98,918)	(2,059)	0	0	0	0	0	0	0	0	0	(100,977)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(220,300)	(74,921)	0	0	0	0	0	0	0	0	0	(295,221)	45

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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
See Board of Directors Attachment						

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	5	Utilities	$	Midwest Christian Villages, Inc. d/b/a Christian Horizons	100.00%	$ 888	$ 888	1
2	V	6	Maintenance				1,579	1,579	2
3	V	17	Administrative	452,924			60,070	(392,854)	3
4	V	19	Professional Services				33,030	33,030	4
5	V	21	Clerical				180,963	180,963	5
6	V	22	Employee Benefits				31,224	31,224	6
7	V	21	Dues & Subscriptions				4,008	4,008	7
8	V	24	Travel and Seminars				18,413	18,413	8
9	V	26	Insurance				18,887	18,887	9
10	V	30	Depreciation				16,277	16,277	10
11	V	21	Other Administrative Expense				14,723	14,723	11
12	V	43	Independent Living				5,873	5,873	12
13	V	39	Pharmacy Services	149,496	Midwest Senior Ministries d/b/a Senior Care Pharmacy	0.00%	141,564	(7,932)	13
14	Total			$ 602,420			$ 527,499	$ * (74,921)	14

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

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	This workpaper is N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		This workpaper is N/A				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										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					$	$		$	25

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	Mortgage Payable		X	HUD Financing	$30,948.00	10/28/11	$ 4,072,900	$ 3,381,662	07/01/2037	4.0500	$ 107,883	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Interest Offset										(4,108)	6
7												7
8												8
9	TOTAL Facility Related				$30,948.00		$ 4,072,900	$ 3,381,662			$ 103,775	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 4,072,900	$ 3,381,662			$ 103,775	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 13,085 Line # 32

*** 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 Heartland Christian Village **#** 0048751 **Report Period Beginning:** 7/1/16 **Ending:** 6/30/17

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 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.)	$	2
3. Under or (over) accrual (line 2 minus line 1).	$	3
4. Real Estate Tax accrual used for 2017 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.	$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012		8
	2013		9
	2014		10
	2015		11
	2016		12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2016	$	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.**

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heartland Christian Village COUNTY Cumberland

FACILITY IDPH LICENSE NUMBER 0048751

CONTACT PERSON REGARDING THIS REPORT This page is N/A

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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 Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 34,909 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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).

8 IL Units

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	Land	34,909	Various	$ 41,767	1
2	Home Office Allocation			3,657	2
3	TOTALS	34,909		$ 45,424	3

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	71		1992	1992	$ 2,601,099	$		$	$	$	4
5			1995	1995	119,926						5
6											6
7											7
8	Home Office Allocation				36,278	1,381		1,381		29,123	8
	Improvement Type**										
9	1992 Fixed Assets			10/13/1992	59,471		Various				9
10	1993 Fixed Assets			12/31/1993	536		Various				10
11	1994 Fixed Assets			10/24/1994	908		Various				11
12	1995 Fixed Assets			7/31/1995	2,602		Various				12
13	1998 Fixed Assets			12/31/1998	3,689		Various				13
14	1999 Fixed Assets			12/13/1999	1,126		Various				14
15											15
16	2002 Fixed Assets			12/31/2002	4,734		Various				16
17	2003 Fixed Assets			12/31/2003	5,476		Various				17
18	2004 Fixed Assets			12/31/2004	20,398		Various				18
19	2005 Fixed Assets			12/31/2005	23,620		Various				19
20	2007 Fixed Assets			12/31/2007	85,108		Various				20
21	Bldg supplies for bathroom Hall 2			4/1/2008	2,944		10				21
22	Pushbutton Door locks			5/14/2008	3,299		10				22
23	Parking lot			6/30/2009	13,895		10				23
24	Sprinkler System			12/12/2009	150,125		10				24
25	Compressor for Walkin Cooler			12/30/2009	3,745		10				25
26	Door Alarm System			4/1/2010	35,520		10				26
27	Dock Door w/Lock & handle			10/21/2010	5,402		10				27
28	Fire Alarm System			1/31/2011	65,344		10				28
29	89 gal water heater			1/31/2011	12,834		10				29
30	PTAC Units			1/31/2011	6,733		10				30
31	Refurb Activity & Therapy Room			1/31/2011	3,474		10				31
32	Paint Main Hall			5/31/2011	38,671		10				32
33	Main Hall - Flooring			6/30/2011	87,059		10				33
34	Flooring - Service Hallway Tekno			8/21/2011	5,490		10				34
35	PTAC Digismart, 15,000 BTU 30am			7/12/2011	2,113		10				35
36					2,462		10				36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	A/C Condensor	7/11/2012	$ 2,375	$	15	$	$	$	37
38	R&R Generator	1/18/2013	3,419		12				38
39	90 gal water Heater	4/10/2013	6,250		10				39
40	East Wing Shower	4/10/2013	917		20				40
41	Rm 106 Toilet	4/10/2013	700		20				41
42	R&R Sliding Door	6/24/2013	7,398		10				42
43	R&R South Sliding Door	6/24/2013	8,802		10				43
44	Hall 2 - R&R Vinyl Floor & Covebase	5/1/2013	49,870		10				44
45	Unit #7 AC System	9/11/2013	3,883		10				45
46	Furnace	5/17/2014	3,294		15				46
47	Paint Resient & Bath Walls	4/24/2014	3,833		5				47
48	Install AC Unit in Laundry Room	6/23/2014	2,382		10				48
49	Paint All Resient Rooms Walls Only	4/24/2014	7,667		5				49
50	Install Leonard Mixing Valve	6/5/2014	3,485		10				50
51	Remodel Flooring Hall 1 & 3	10/31/2013	54,720		10				51
52	Storage Shed	6/1/2007	19,054		20				52
53	Tile Flooring 3 bathing rooms	7/1/2008	2,351		5				53
54	Land Improvement by Thomas Lawn Care	9/30/2009	22,690		10				54
55	Duplex #105 ADA Shower	11/10/2015	2,993		10				55
56	10 Bronze 31.5" Wide Chandeliers	8/28/2015	3,000		10				56
57	Replacement Glass For Windows	7/10/2015	3,889		10				57
58	18x21 Brown Carport	9/8/2015	1,587		10				58
59	Display Illuminated custom Sign 6x14	9/8/2015	21,947		10				59
60	Parking Lot 18x64 & 23x77	9/8/2015	12,226		10				60
61	Dining Room Drapes & Rods 115 x 93	6/27/2016	1,134		10				61
62	Unit 106 Shower/Drywall	7/17/2016	454		10				62
63	125kw Cummins Onan Generator	9/7/2016	32,331		10				63
64	New Commercial Furnace #6 Upstairs	3/31/2017	6,439		10				64
65									65
66									66
67									67
68									68
69	Other Building & Building Improvements Depreciation Exp.			147,770		147,770		2,285,435	69
70	TOTAL (lines 4 thru 69)		$ 3,693,171	$ 149,151		$ 149,151	$	$ 2,314,558	70

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

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	$ 557,910	$ 74,097	$ 74,097	$		$ 381,503	71
72	Current Year Purchases	48,189	5,466	5,466		5	5,466	72
73	Fully Depreciated Assets	301,824					301,824	73
74	Home Office Allocation	118,827	14,299	14,299			90,606	74
75	TOTALS	$ 1,026,750	$ 93,862	$ 93,862	$		$ 779,399	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		All Vehicles - See Attached	Various	$ 154,803	$ 23,621	$ 23,621	$	Various	$ 115,109	76
77										77
78										78
79	Home Office Allocation			5,253	598	598			4,471	79
80	TOTALS			$ 160,056	$ 24,219	$ 24,219	$		$ 119,580	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)	$ 4,925,401	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 267,232	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 267,232	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)	$ 3,213,537	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	Duplex Land	$ 41,767	$	$	86
87	Duplex Building/Land Imp/Eqiup	749,190	21,241	515,447	87
88					88
89					89
90					90
91	TOTALS	$ 790,957	$ 21,241	$ 515,447	91

G. Construction-in-Progress

	Description	Cost	
92	Home Office Allocation	$ 8,459	92
93			93
94			94
95		$ 8,459	95

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

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

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2018	$
13.	/2019	$
14.	/2020	$

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: $ 14,679 Description: See attachment
    (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 Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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
   - [X] NO

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

   HLCV only hires certified CNAs

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.

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	V10A-3	hrs	$	2,365	$ 114,135	$	2,365	$ 114,135	1
2	Licensed Speech and Language Development Therapist	V10A-3	hrs		1,722	80,750		1,722	80,750	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V10A-3	hrs		4,137	143,388		4,137	143,388	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				147,816		147,816	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Lab						8,522		8,522	12
13	Other (specify): Radiology						3,537		3,537	13
14	TOTAL			$	8,224	$ 338,273	$ 159,875	8,224	$ 498,148	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.

STATE OF ILLINOIS

Facility Name & ID Number Heartland Christian Village **#** 0048751 **Report Period Beginning:** 7/1/16 **Ending:** 6/30/17

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 6/30/17 **(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	$ 445,233	$	1
2	Cash-Patient Deposits	4,120		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 74,137)	678,466		3
4	Supply Inventory (priced at)	14,674		4
5	Short-Term Investments	133,654		5
6	Prepaid Insurance	17,033		6
7	Other Prepaid Expenses	12,781		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Accrued Int Receivable	9,667		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,315,628	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	83,534		13
14	Buildings, at Historical Cost	4,202,515		14
15	Leasehold Improvements, at Historical Cost	208,296		15
16	Equipment, at Historical Cost	1,057,998		16
17	Accumulated Depreciation (book methods)	(3,604,784)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	699,013		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,646,572	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,962,200	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 64,722	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,120		28
29	Short-Term Notes Payable	115,927		29
30	Accrued Salaries Payable	190,104		30
31	Accrued Taxes Payable (excluding real estate taxes)			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	Accrued Liab/ Due to Aux/Sec Dep Pay			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 374,873	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,381,662		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44		(17,112)		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 3,364,550	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,739,423	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 222,777	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,962,200	$	48

***(See instructions.)**

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 240,002	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 240,002	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(17,226)	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) **Rounding**	1	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (17,225)	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)**	$ 222,777	24 *

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

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	$ 5,016,707	1
2	Discounts and Allowances for all Levels	(2,243,154)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,773,553	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,220,453	6
7	Oxygen	12,888	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,233,341	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	25,703	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	4,965	15
16	Rental of Facility Space		16
17	Sale of Drugs	243,884	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,788	19
20	Radiology and X-Ray	9,938	20
21	Other Medical Services	20,139	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 320,417	23
	D. Non-Operating Revenue		
24	Contributions	65,252	24
25	Interest and Other Investment Income***	4,108	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 69,360	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	IL Duplex Revenue	76,192	28
28a	Misc Revenue/Equity Transfer	(341,086)	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ (264,894)	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,131,777	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	661,981	31
32	Health Care	2,219,155	32
33	General Administration	1,430,160	33
	B. Capital Expense		
34	Ownership	391,329	34
	C. Ancillary Expense		
35	Special Cost Centers	282,753	35
36	Provider Participation Fee	163,625	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,149,003	40
41	**Income before Income Taxes (line 30 minus line 40)****	(17,226)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (17,226)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,193,515	44
45	Private Pay - Net Inpatient Revenue	2,212,377	45
46	Medicare - Net Inpatient Revenue	(554,129)	46
47	Other-(specify) HMO/HMO Ancillary/Med Adv	(78,210)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 2,773,553	49

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

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

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

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

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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	1,976	2,128	$ 79,976	$ 37.58	1
2	Assistant Director of Nursing					2
3	Registered Nurses	15,697	17,013	435,692	25.61	3
4	Licensed Practical Nurses	16,661	17,897	369,991	20.67	4
5	CNAs & Orderlies	57,139	59,569	692,946	11.63	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,824	1,952	23,899	12.24	9
10	Activity Assistants	2,717	2,970	27,448	9.24	10
11	Social Service Workers	5,310	5,630	93,737	16.65	11
12	Dietician					12
13	Food Service Supervisor	1,850	2,130	32,329	15.18	13
14	Head Cook	3,937	4,091	39,817	9.73	14
15	Cook Helpers/Assistants	7,756	8,113	78,619	9.69	15
16	Dishwashers					16
17	Maintenance Workers	4,625	4,854	73,289	15.10	17
18	Housekeepers	7,957	8,202	81,236	9.90	18
19	Laundry	3,461	3,681	41,597	11.30	19
20	Administrator	1,872	2,160	95,248	44.10	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,965	2,110	39,576	18.76	23
24	Clerical	1,913	2,077	24,257	11.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,649	1,910	29,124	15.25	31
32	Other Health C: Marketing/Beauty	3,555	3,876	69,486	17.93	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	141,864	150,363	$ 2,328,267 *	$ 15.48	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	154	$ 7,701	V01-3	35
36	Medical Director	182	14,400	V09-3	36
37	Medical Records Consultant	32	2,230	V10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	364	1,815	V10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	51	2,994	V11-3	44
45	Social Service Consultant	59	3,002	V12-3	45
46	Other(specify) Forefront Telecare	56	1,413	V10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	899	$ 33,555		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 Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
John Letizia	Administrator	0	$ 95,248
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 95,248

B. Administrative - Other

Description	Amount
Management Fee	$ 452,924
TOTAL (agree to Schedule V, line 17, col. 3)	$ 452,924
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Plante Moran PLLC	Accounting	$ 13,000
National Research	Consulting	597
Davis & Campbell	Legal	11,181
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 24,778

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 64,752
Unemployment Compensation Insurance	4,272
FICA Taxes	168,754
Employee Health Insurance	247,774
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
New Hire Expense	8,599
Employee Expense	18,468
457 Plan Expense	8,500
Employee Uniforms	(250)
TOTAL (agree to Schedule V, line 22, col.8)	$ 552,093

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	
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
License	2,447
Dues	14,873
Subscriptions	8,021
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 25,341

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 3,741
In-State Travel	1,263
Seminar Expense	1,792
Home Office Allocation	18,413
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 25,209

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heartland Christian Village # 0048751 Report Period Beginning: 7/1/16 Ending: 6/30/17

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. **Leading Age - $6,854.94**

(3) Did the nursing home make political contributions or payments to a political action organization? **NO** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(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? **N/A**

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **19,332** 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. **N/A**

(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.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **163,625**
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. $ **NONE** Has any meal income been offset against related costs? **NO** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **YES**
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. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **NONE**
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. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **YES**
Firm Name: **Plante Moran PLLC**

(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. **YES**
Attach invoices and a summary of services for all architect and appraisal fees