		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.

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

I. IDPH License ID Number: 48132

Facility Name: Heritage Manor Elgin LLC

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

County: Kane

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

HFS ID Number:

Date of Initial License for Current Owners: July 2006

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: David M Underwood **Telephone Number:** 309823-7135
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2018 to 12/31/2018 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 Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	94	Skilled (SNF)	94	34,310	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	94	TOTALS	94	34,310	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	18,256	4,171	2,894	25,321	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,256	4,171	2,894	25,321	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.80%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 7/2006

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

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 94 and days of care provided 2,894

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 Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	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	300,020	19,566	6,903	326,489		326,489	3,794	330,283			1
2	Food Purchase		187,534		187,534		187,534	50	187,584			2
3	Housekeeping	156,543	45,973		202,516		202,516		202,516			3
4	Laundry	31,220	15,419		46,639		46,639	4	46,643			4
5	Heat and Other Utilities			136,914	136,914		136,914	1,377	138,291			5
6	Maintenance	127,541	90,831	75,051	293,423		293,423	20,823	314,246			6
7	Other (specify):*											7
8	**TOTAL General Services**	615,324	359,323	218,868	1,193,515		1,193,515	26,048	1,219,563			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	2,032,094	68,123	36,135	2,136,352		2,136,352	(14,876)	2,121,476			10
10a	Therapy		143,211	30,763	173,974	(173,492)	482		482			10a
11	Activities	90,887	8,882		99,769		99,769		99,769			11
12	Social Services	44,106		3,097	47,203		47,203		47,203			12
13	CNA Training							1,090	1,090			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,167,087	220,216	87,995	2,475,298	(173,492)	2,301,806	(13,786)	2,288,020			16
	C. General Administration											
17	Administrative	92,936			92,936		92,936		92,936			17
18	Directors Fees											18
19	Professional Services			325,590	325,590		325,590	(308,441)	17,149			19
20	Dues, Fees, Subscriptions & Promotions			225,914	225,914	(184,398)	41,516	(14,889)	26,627			20
21	Clerical & General Office Expenses	344,740	31,698	31,553	407,991		407,991	333,290	741,281			21
22	Employee Benefits & Payroll Taxes			537,389	537,389		537,389	43,472	580,861			22
23	Inservice Training & Education			6,705	6,705		6,705	(1,706)	4,999			23
24	Travel and Seminar			10,816	10,816		10,816	(5,817)	4,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			34,830	34,830		34,830	23,443	58,273			26
27	Other (specify):* **Lost items - residents**			35,848	35,848		35,848	(35,709)	139			27
28	**TOTAL General Administration**	437,676	31,698	1,208,645	1,678,019	(184,398)	1,493,621	33,643	1,527,264			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,220,087	611,237	1,515,508	5,346,832	(357,890)	4,988,942	45,905	5,034,847			29

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

Facility Name & ID Number Heritage Manor Elgin LLC #48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation							135,161	135,161			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			54,682	54,682		54,682	17,960	72,642			32
33	Real Estate Taxes							54,767	54,767			33
34	Rent-Facility & Grounds			411,720	411,720		411,720	(405,954)	5,766			34
35	Rent-Equipment & Vehicles			10,380	10,380		10,380	5,838	16,218			35
36	Other (specify):*											36
37	**TOTAL Ownership**			476,782	476,782		476,782	(192,228)	284,554			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			748,573	748,573	173,492	922,065	148,532	1,070,597			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					184,398	184,398		184,398			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			748,573	748,573	357,890	1,106,463	148,532	1,254,995			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,220,087	611,237	2,740,863	6,572,187		6,572,187	2,209	6,574,396			45

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	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	(7,042)			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	(3,195)			17
18	Fines and Penalties				18
19	Entertainment	(12,810)			19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,303)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(35,709)			24
25	Fund Raising, Advertising and Promotional	(23,967)			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)**	$ (85,026)		$	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)	87,235		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 87,235		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 2,209		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor Elgin LLC

ID# 48132

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22		0	30	22
23		(2,303)	19	23
24		(35,709)	27	24
25		(23,967)	20	25
26		(12,810)	24	26
27		0	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	(74,789)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	3,794	0	0	0	0	0	0	0	0	3,794	1
2	Food Purchase	0	0	50	0	0	0	0	0	0	0	0	50	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	4	0	0	0	0	0	0	0	0	4	4
5	Heat and Other Utilities	0	0	1,377	0	0	0	0	0	0	0	0	1,377	5
6	Maintenance	0	0	20,823	0	0	0	0	0	0	0	0	20,823	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	26,048	0	0	0	0	0	0	0	0	26,048	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	(15,483)	607	0	0	0	0	0	0	0	0	(14,876)	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	1,090	0	0	0	0	0	0	0	0	1,090	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	(15,483)	1,697	0	0	0	0	0	0	0	0	(13,786)	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	(2,303)	(322,222)	16,084	0	0	0	0	0	0	0	0	(308,441)	19
20	Fees, Subscriptions & Promotions	(23,967)	0	9,078	0	0	0	0	0	0	0	0	(14,889)	20
21	Clerical & General Office Expenses	0	0	333,290	0	0	0	0	0	0	0	0	333,290	21
22	Employee Benefits & Payroll Taxes	0	0	43,472	0	0	0	0	0	0	0	0	43,472	22
23	Inservice Training & Education	(3,195)	(144)	1,633	0	0	0	0	0	0	0	0	(1,706)	23
24	Travel and Seminar	(12,810)	0	6,993	0	0	0	0	0	0	0	0	(5,817)	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	23,443	0	0	0	0	0	0	0	0	23,443	26
27	Other (specify):*	(35,709)	0	0	0	0	0	0	0	0	0	0	(35,709)	27
28	**TOTAL General Administration**	(77,984)	(322,366)	433,993	0	0	0	0	0	0	0	0	33,643	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(77,984)	(337,849)	461,738	0	0	0	0	0	0	0	0	45,905	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Capital Expense D. Ownership	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)	
30	Depreciation	0	108,629	0	26,532	0	0	0	0	0	0	0	135,161	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(7,042)	25,002	0	0	0	0	0	0	0	0	0	17,960	32
33	Real Estate Taxes	0	54,767	0	0	0	0	0	0	0	0	0	54,767	33
34	Rent-Facility & Grounds	0	(411,720)	0	5,766	0	0	0	0	0	0	0	(405,954)	34
35	Rent-Equipment & Vehicles	0	0	0	5,838	0	0	0	0	0	0	0	5,838	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(7,042)	(223,322)	0	38,136	0	0	0	0	0	0	0	(192,228)	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	148,532	0	0	0	0	0	0	0	0	0	148,532	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	148,532	0	0	0	0	0	0	0	0	0	148,532	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(85,026)	(412,639)	461,738	38,136	0	0	0	0	0	0	0	2,209	45

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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. [x] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	10	Adjustment for Related Organizat	$	GreenTree Pharmacy		$ (15,483)	$ (15,483)	1
2	V	23	Adjustment for Related Organization		GreenTree Pharmacy		(144)	(144)	2
3	V	39	Adjustment for Related Organization		GreenTree Pharmacy		148,532	148,532	3
4	V	19	Adjustment for Related Organization	322,222	Heritage Operations Group, LLC			(322,222)	4
5	V								5
6	V	34	Adjustment for Related Organization	411,720	Heritage Manor Real Estate, LLC			(411,720)	6
7	V	33	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		54,767	54,767	7
8	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		18,123	18,123	8
9	V	30	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		108,629	108,629	9
10	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		6,879	6,879	10
11	V								11
12	V								12
13	V								13
14	Total			$ 733,942			$ 321,303	$ * (412,639)	14

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [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		$	$ 3,794	15
16	V	2	Food Purchase		Heritage Operations Group			50	16
17	V	3	Housekeeping		Heritage Operations Group			0	17
18	V	4	Laundry		Heritage Operations Group			4	18
19	V	5	Heat & Other Utilities		Heritage Operations Group			1,377	19
20	V	6	Maintenance		Heritage Operations Group			20,823	20
21	V	7	Other		Heritage Operations Group			0	21
22	V	9	Medical Director		Heritage Operations Group			0	22
23	V	10	Nursing & Medical Records		Heritage Operations Group			607	23
24	V	11	Activities		Heritage Operations Group			0	24
25	V	12	Social Service		Heritage Operations Group			0	25
26	V	13	Nurse Aide Training		Heritage Operations Group			1,090	26
27	V	14	Program Transportation		Heritage Operations Group			0	27
28	V	15	Other		Heritage Operations Group			0	28
29	V	17	Administrative		Heritage Operations Group			0	29
30	V	18	Directors Fees		Heritage Operations Group			0	30
31	V	19	Professional Services		Heritage Operations Group			16,084	31
32	V	20	Fees, Subscription, Promotions		Heritage Operations Group			9,078	32
33	V	21	Clerical & General Office Expenses		Heritage Operations Group			333,290	33
34	V	22	Employee Benefits & Payroll Taxes		Heritage Operations Group			43,472	34
35	V	23	Inservice Training & Education		Heritage Operations Group			1,633	35
36	V	24	Travel and Seminar		Heritage Operations Group			6,993	36
37	V	25	Other Admin. Staff Transportation		Heritage Operations Group			0	37
38	V	26	Insurance-Prop.Liab.Malpract		Heritage Operations Group			23,443	38
39	Total			$			$ 0	$ * 461,738	39

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [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		$	$ 0	15
16	V	30	Depreciation		Heritage Operations Group			26,532	16
17	V	31	Amortization of Pre-Op & Org		Heritage Operations Group			0	17
18	V	32	Interest		Heritage Operations Group			0	18
19	V	33	Real Estate Taxes		Heritage Operations Group			0	19
20	V	34	Rent-Facility & Grounds		Heritage Operations Group			5,766	20
21	V	35	Rent-Equipment & Vehicles		Heritage Operations Group			5,838	21
22	V	36	Other		Heritage Operations Group			0	22
23	V	38	Medically Nec Transportation		Heritage Operations Group			0	23
24	V	39	Ancillary Service Centers		Heritage Operations Group			0	24
25	V	40	Barber and Beauty Shops		Heritage Operations Group			0	25
26	V	41	Coffee and Gift Shops		Heritage Operations Group			0	26
27	V	42	Other		Heritage Operations Group			0	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ * 38,136	39

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	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.			100.00					$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [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	2,578	26	$ 104,045	$ 103,180	94	$ 3,794	1
2	2	Food Purchase	Beds	2,578	26	1,362	0	94	50	2
3	3	Housekeeping	Beds	2,578	26	0	0	94	0	3
4	4	Laundry	Beds	2,578	26	111	0	94	4	4
5	5	Heat & Other Utilities	Beds	2,578	26	37,778	0	94	1,377	5
6	6	Maintenance	Beds	2,578	26	571,069	80,581	94	20,823	6
7	7	Other	Beds	2,578	26	0	0	94	0	7
8	9	Medical Director	Beds	2,578	26	0	0	94	0	8
9	10	Nursing & Medical Records	Beds	2,578	26	16,650	12,036	94	607	9
10	11	Activities	Beds	2,578	26	0	0	94	0	10
11	12	Social Service	Beds	2,578	26	0	0	94	0	11
12	13	Nurse Aide Training	Beds	2,578	26	29,896	28,423	94	1,090	12
13	14	Program Transportation	Beds	2,578	26	0	0	94	0	13
14	15	Other	Beds	2,578	26	0	0	94	0	14
15	17	Administrative	Beds	2,578	26	0	0	94	0	15
16	18	Directors Fees	Beds	2,578	26	0	0	94	0	16
17	19	Professional Services	Beds	2,578	26	441,112	0	94	16,084	17
18	20	Fees, Subscription, Promotions	Beds	2,578	26	248,958	0	94	9,078	18
19	21	Clerical & General Office Expense	Beds	2,578	26	9,140,644	8,773,931	94	333,290	19
20	22	Employee Benefits & Payroll Taxes	Beds	2,578	26	1,192,239	0	94	43,472	20
21	23	Inservice Training & Education	Beds	2,578	26	44,777	0	94	1,633	21
22	24	Travel and Seminar	Beds	2,578	26	191,781	0	94	6,993	22
23	25	Other Admin. Staff Transportation	Beds	2,578	26	0	0	94	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,578	26	642,946	0	94	23,443	24
25	TOTALS					$ 12,663,368	$ 8,998,151		$ 461,738	25

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [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	2,578	26	$	$	94	$	1
2	30	Depreciation	Beds	2,578	26	727,658		94	26,532	2
3	31	Amortization of Pre-Op & Org	Beds	2,578	26			94		3
4	32	Interest	Beds	2,578	26			94		4
5	33	Real Estate Taxes	Beds	2,578	26			94		5
6	34	Rent-Facility & Grounds	Beds	2,578	26	158,134		94	5,766	6
7	35	Rent-Equipment & Vehicles	Beds	2,578	26	160,109		94	5,838	7
8	36	Other	Beds	2,578	26			94		8
9	38	Medically Nec Transportation	Beds	2,578	26			94		9
10	39	Ancillary Service Centers	Beds	2,578	26			94		10
11	40	Barber and Beauty Shops	Beds	2,578	26			94		11
12	41	Coffee and Gift Shops	Beds	2,578	26			94		12
13	42	Other	Beds	2,578	26			94		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,045,901	$		$ 38,136	25

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	Busey Bank		x	Mortgage			$	$			$ 18,123	1
2	Busey Bank		x	Loan Fee Amortization							6,879	2
3												3
4												4
5												5
	Working Capital											
6	Busey Bank		x	Working Capital							54,682	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 79,684	9
	B. Non-Facility Related*											
10	Interest Income										(7,042)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (7,042)	14
15	TOTALS (line 9+line14)						$	$			$ 72,642	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 Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 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.)	$	54,767	2
3. Under or (over) accrual (line 2 minus line 1).	$	54,767	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	54,767	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	41,653	8
	2014	50,038	9
	2015	56,158	10
	2016	56,349	11
	2017	54,767	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2017	$		13
14	PLUS APPEAL COST FROM LINE 5	$		14
15	LESS REFUND FROM LINE 6	$		15
16	AMOUNT TO USE FOR RATE CALCULATION	$		16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor Elgin LLC COUNTY Kane

FACILITY IDPH LICENSE NUMBER 48132

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	0624201002		$ 1,438.00	$ 1,438.00
2.	0624201003		$ 52,239.28	$ 52,239.00
3.	0624201004		$ 1,090.36	$ 1,090.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 54,767.64	$ 54,767.00

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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 30,275 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1				$ 80,000	1
2					2
3	TOTALS			$ 80,000	3

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	94				$ 720,000	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1989 Improvements			1989	180,739						9
10	1990 Improvements			1990	662,666						10
11	1991 Improvements			1991	52,989						11
12	1992 Improvements			1992	6,777						12
13	1993 Improvements			1993	54,564						13
14	1994 Improvements			1994	81,347						14
15	1995 Improvements			1995	146,394						15
16	1996 Improvements			1996	23,749						16
17	1997 Improvements			1997	6,338						17
18	1998 Improvements			1998	6,485						18
19	1999 Improvements			1999	8,891						19
20	2000 Improvements			2000	17,615						20
21	2001 Improvements			2001	65,619						21
22	2002 Improvements			2002	180,648						22
23	2003 Improvements			2003	109,549						23
24	2004 Improvements			2004							24
25	2005 Improvements			2005	5,776						25
26	2006 Improvements			2006	11,336						26
27	2007 Improvements			2007	152,101						27
28	2008 Improvements			2008	33,200						28
29	2009 Improvements			2009	29,086						29
30	2010 Improvements			2010	6,607						30
31	2011 Improvements			2011	14,250						31
32	2012 Improvements			2012	18,330						32
33											33
34	C/O Allocation					26,532		26,532			34
35	Book Depreciation					96,886		96,886			35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 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			$	$		$	$	$	37
38	Fire Sprinler System	2013	167,700						38
39	Lighting Retrofit	2013	13,876						39
40	New 60 kw Generator	2013	75,234						40
41	Install Door Alarms	2013	5,252						41
42	Fire Alarm Control Panel	2013	12,311						42
43	Parking Lot Replacement	2013	72,770						43
44	Cabling for Wireless Network	2013	11,960						44
45									45
46	Replace secondary water heater	2016	12,166						46
47	Repalce flooring - North day room	2016	7,026						47
48	Bathroom remodeling - Units 6A, 6B and 29 - remove tubs and	2016	19,779						48
49	replace with showers; added new tile and wall boards								49
50									50
51	Replaced main water heater	2017	18,744						51
52	Installed new nurse call system	2017	48,861						52
53									53
54	Retilled shower room	2018	5,158						54
55	Acquired and installed security door - memory care	2018	19,111						55
56	Replaced fan coil and heat pumps on (2) HVAC units	2018	23,500						56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,108,504	$ 123,418		$ 123,418	$	$	70

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	$ 2,069,846	$ 11,743	$ 11,743	$		$	71
72	Current Year Purchases	5,718						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 2,075,564	$ 11,743	$ 11,743	$		$	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,264,068	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 135,161	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 135,161	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 Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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.	/2019	$
13.	/2020	$
14.	/2021	$

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: $ 10,380 Description: Televisions, Mattresses, Concentrators
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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.

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

	Service	1 Schedule V Line & Column Reference	2 Staff Units of Service	3 Staff Cost	4 Outside Practitioner (other than consultant) Units	5 Outside Practitioner (other than consultant) Cost	6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 339,471	$		$ 339,471	1
2	Licensed Speech and Language Development Therapist		hrs			66,055			66,055	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			343,047	482		343,529	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				142,729		142,729	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					30,763			30,763	13
14	TOTAL			$		$ 779,336	$ 143,211		$ 922,547	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 Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 800	$	1
2	Cash-Patient Deposits	33,471		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,272,157		3
4	Supply Inventory (priced at FIFO)	18,500		4
5	Short-Term Investments			5
6	Prepaid Insurance	592		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(605,252)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 720,268	$	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)**	$ 720,268	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 107,589	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	33,471		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	305,296		30
31	Accrued Taxes Payable (excluding real estate taxes)	14,686		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	11,302		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 472,344	$	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)**	$ 472,344	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 247,924	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 720,268	$	48

*(See instructions.)

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 199,992	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 199,992	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	47,932	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)**	$ 47,932	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)**	$ 247,924	24 *

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,129,038	1
2	Discounts and Allowances for all Levels	(2,039,111)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,089,927	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,277,198	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,277,198	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	245,952	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 245,952	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	7,042	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 7,042	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,620,119	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,193,515	31
32	Health Care	2,475,298	32
33	General Administration	1,678,019	33
	B. Capital Expense		
34	Ownership	476,782	34
	C. Ancillary Expense		
35	Special Cost Centers	748,573	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,572,187	40
41	**Income before Income Taxes (line 30 minus line 40)****	47,932	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 47,932	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$	49

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

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

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

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,850	1,968	$ 93,722	$ 47.62	1
2	Assistant Director of Nursing	3,662	3,896	169,720	43.56	2
3	Registered Nurses	15,062	16,023	604,684	37.74	3
4	Licensed Practical Nurses	4,981	5,299	163,861	30.92	4
5	CNAs & Orderlies	47,392	50,417	923,889	18.32	5
6	CNA Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,352	3,566	76,218	21.37	8
9	Activity Director					9
10	Activity Assistants	6,404	6,813	90,887	13.34	10
11	Social Service Workers	1,853	1,971	44,106	22.38	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	18,445	19,622	300,020	15.29	15
16	Dishwashers					16
17	Maintenance Workers	5,353	5,695	127,541	22.40	17
18	Housekeepers	12,160	12,936	156,543	12.10	18
19	Laundry	1,782	1,896	31,220	16.47	19
20	Administrator	1,955	2,080	92,936	44.68	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,419	12,148	344,740	28.38	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)	135,670	144,330	$ 3,220,087 *	$ 22.31	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		$ 6,903		35
36	Medical Director		18,000		36
37	Medical Records Consultant		1,473		37
38	Nurse Consultant				38
39	Pharmacist Consultant		4,427		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		3,071		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 33,874		49

C. CONTRACT NURSES

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

Facility Name & ID Number Heritage Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Greg Lagtapon			$ 92,936
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 92,936

B. Administrative - Other

Description	Amount
	$ 0
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	Management	$ 323,287
Legal adj to Zero		2,303
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 325,590

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 28,930
Unemployment Compensation Insurance	13,366
FICA Taxes	246,337
Employee Health Insurance	226,424
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	22,332
Central Office Allocation	43,472
TOTAL (agree to Schedule V, line 22, col.8)	$ 580,861

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	7,756
Health Care Worker Background Check	
(Indicate # of checks performed)	2,280
Patient Background Checks	
PR	10,469
Dues & Subscriptions	5,359
License & Fees	4,812
Central Office Allocation	9,078
Less: Public Relations Expense	(10,469)
Non-allowable advertising	(2,658)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 26,627

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	7,049
	0
Seminar Expense	3,767
	(5,817)
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 Manor Elgin LLC # 48132 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XX. GENERAL INFORMATION:

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

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

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

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

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

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

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **184,398**
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? Indicate the amount. $ **0**

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

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

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

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

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount	
1009			PETTY CASH	800						
1010			CASH IN BANK							
1040			CASH IN BANK-PAYROLL							
1100			ACCOUNTS RECEIVABLE	1,272,157						
1110			MEDICARE RECEIVABLES							
1125			IPA INCOME RECEIVABLE							
1130			MEDICARE COST REPORT							
1135			ACCOUNTS RECEIVABLE-IC							
1140			UNAPPLIED CASH RECEIPTS							
1145			A/R SUSPENSE-REFUNDS							
1190			ACCRUED INTEREST REC							
1200			PREPAID INSURANCE	592						
1220			OTHER PREPAID EXPENSES							
1300			FOOD INVENTORY	18,500						
1310			SUPPLIES INVENTORY							
1409			LAND	0						
1450			FURNITURE & EQUIPMENT	0						
1460			ACCUM DEPR-FURN & EQUIP	0						
1475			BUILDING & IMPROVEMENTS	0						
1490			ACCUM DEPR-BUILDING	0						
1530			RESIDENT FUNDS	33,471						
1550			LOAN FEES	0						
1560			REAL ESTATE TAX ESCROW							
1575			REIMBURSABLE PURCHASES							
1850			INTRACOMPANY	-605,252						
2010			ACCOUNTS PAYABLE	-107,589						
2095			BONUSES PAYABLE							
2100			ACCRUED PAYROLL	-89,347						
2110			ACCRUED VACATION PAY	-215,949						
2120			UC TAXES PAYABLE							
2125			FICA TAX PAYABLE	-14,686	-14,686					
2130			FIT PAYABLE							
2140			STATE W/H PAYABLE		0					
2145			EARNED INCOME CREDIT							
2150			UC FED CREDIT REDUCTION							
2230			PAYROLL SAVINGS							
2235			IRA W/HOLDINGS							
2240			UNITED WAY							
2245			GROUP INSURANCE PAYABLE							
2246			GROUP INSURANCE PAYABLE-CAFETERIA							
2260			WAGE GARNISHMENTS							
2280			MISC PAYROLL DEDUCTIONS							
2300			ACCRUED INTEREST PAYABLE	0						
2310			SALES TAX PAYABLE							
2320			IPA PAYMENTS PAYABLE	-11,302						
2350			REAL ESTATE TAX PAYABLE	0						
2385			ACTIVITY FUND	0						
2390			SECURITY DEPOSITS	0						
2391			VOLUNTEER FUND							
2393			HEART FUND/BAZAAR							
2395			DEFERRED INC EMP & MEM							
2400			CURRENT PORTION LT DEBT							
2460			INCOME TAXES PAYABLE							
2512			DUE TO RESIDENTS	-33,471						
2600			MORTGAGE PAYABLE	0						
2650			EQUIPMENT LOAN PAYABLE							
2695			CURRENT PORTION LT DEBT							
2696			DEFERRED INCOME TAXES							
2710			COMMON STOCK							
2720			RETAINED EARNINGS	-199,992						
2970			PROFIT/LOSS FOR PERIOD	-47,932						
3007.1			PATIENT DAYS-PRIVATE	4,171						
3007.2			PATIENT DAYS-IPA	18,256						
3007.3			PATIENT DAYS-MEDICARE	2,894						
3007.4			PATIENT DAYS-CONVERSION							
3007.5			PATIENT DAYS-LICENSED							
3007.6			PATIENT DAYS-TOTAL							
3010		1	BASIC CHARGE-PRIVATE & VA	-6,117,536		0	0	0	0	
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0	
3020		1	BASIC CHARGE-IPA	0		0	0	0	0	
3030		1	BASIC CHARGE-MEDICARE	0		0	0	0	0	
3035		4	DAY CARE/HOME CARE			0	0	0	0	
3040		1	LIGHT NURSING CARE	0		0	0	0	0	
3050		1	MEDIUM NURSING CARE			0	0	0	0	
3060		1	HEAVY NURSING CARE			0	0	0	0	
3061		1	SKILLED NURSING CARE							
3080		1	NURSING SUPPLIES-PRIVATE	-8,347		0	0	0	0	
3081		1	NURSING SUPPLIES-IPA			0	0	0	0	
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0	
3083		1	NURSING SUPPLIES MED PT B							
3100		17	DRUGS	-245,952		0	0	0	0	
3101		17	DRUGS-OTHER							
3110		6	PT-PRIVATE	-2,277,198		0	0	0	0	
3111		6	PT-IPA			0	0	0	0	
3112		6	PT-MEDICARE PART A			0	0	0	0	
3113		6	PT-MEDICARE PART B			0	0	0	0	
3130		1	PUBLIC AID ASSESSMENT INC	132,933						
3140		19	LABORATORY INCOME			0	0	0	0	
3150		6	SPEECH/OT-PRIVATE			0	0	0	0	
3151		6	SPEECH/OT-IPA			0	0	0	0	
3152		6	SPEECH/OT-MED PART A			0	0	0	0	
3153		6	SPEECH/OT MED PART B							
3410		2	IPA DISCOUNTS	2,039,111		0	0	0	0	
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0	
3420		2	MEDICARE DISCOUNTS			0	0	0	0	
3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0	
3520		16	RENT INCOME	0		6	0	6	0	
3530		13	BEAUTY SHOP	0		0	0	0	0	
3560		12	ACTIVITY FUND INCOME	0		0	0	0	0	
3570		12	VENDING INCOME/EXPENSE	0		0	0	0	0	
3580		12	MANAGEMENT FEES			0	0	0	0	
3590		1	EQUIPMENT RENTAL	-3,155		0	0	0	0	
3595		21	RESIDENT TRANSPORTATION	0		0	0	0	0	
3600		21	MISC INCOME	0		0	0	0	0	
4110			GENERAL & ADMINIST WAGES	310,557	344,740	21	1	17	0	
4111			ADMINISTRATOR WAGES	92,936	92,936	17	1	0	0	
4115			VACATION & SICK - G&A	34,183		21	1	0	0	
4120	4475		EMPLOYEE BENEFITS	14,581	537,389	22	3	0	0	
4125			EMPLOYEE HEPETITIS VACCIN	0		22	3	0	0	
4130			EMPLOYEE SCHOLARSHIP WA	6,361	132,933	21	1	0	0	
4135			EMPLOYEE SCHOLARSHIP CO	1,390		23	3	0	0	
4220			DIRECTORS FEES	0	0	18	3	0	0	
4250	4255		OFFICE SUPPLIES	31,698	31,698	21	2	0	0	
4260			TELEPHONE	31,553	31,553	21	3	0	0	
4275			TRAINING & EMPLOYEE DEVL	6,705	6,705	23	3	16	-3,195	**
4280			GENERAL TRAVEL	7,049	10,816	24	3	16	0	
4281			MEAL EXPENSE FOR TRAVEL	0		24	3	19	0	
4285			EDUCATION & SEMINAR	3,767		24	3	19	-12,810	***
4290			HELP WANTED ADVERTISING	7,756	92,981	20	3	0	0	-51,465
4291			PROMOTIONAL ADVERTISING	10,840		20	3	25	-10,840	
4292			PUBLIC RELATIONS	10,469		20	3	25	-10,469	
4300			LICENSES & FEES	56,277		20	3	17	0	
4310			DUES & SUBSCRIPTIONS	5,359		20	3	17	-2,658	
4320			CONTRIBUTIONS	0		27	3	20	0	
4350			PROFESSIONAL FEES	3,368	325,590	19	3	22	-2,303	
4355			MEDICAL DIRECTOR	18,000	18,000	9	3	0	0	
4360			UTILIZATION REVIEW	0		10	3	0	0	
4361			OTHER PHYSICIAN FEES			39	3	0	0	
4362			MEDICAL RECORDS CONSULT	1,473		10	3	0	0	
4363			PHARMACIST FEES	4,427		10	3	0	0	
4364			SOC SERV/ACT CONSULT	3,071	3,071	12	3	0	0	
4370			TV RENTAL	4,582		35	3	5	0	
4380			INCOME TAXES		35,848	27	3	26	0	
4383			BACKGROUND CHECKS	2,280		20	3	26	0	
4400			PAYROLL TAXES	259,703		22	3	0	0	
4401			PAYROLL TAXES ADMINIST	0		22	3	0	0	
4410			GROUP INSURANCE	226,424		22	3	0	0	
4420			LIABILITY INSURANCE	34,830	34,830	26	3	0	0	
4425			INSURANCE-OWNERS			22	3	21	0	
4430			WORKMENS COMP INSURANCE	28,930		22	3	0	0	
4450			CENTRAL OFFICE FEES	322,222		19	3	34	0	**
4460			BAD DEBTS	35,709		27	3	24	-35,709	
4470			LOST ITEMS-RESIDENTS	139		27	3	0		
4490			MISCELLANEOUS	0		27	3	0	0	
4510			REAL ESTATE TAXES	0	0	33	3	0	0	
4600			LEASED EQUIPMENT	5,798	10,380	35	3	16	0	
5110			MAINTENANCE SALARIES	118,887	127,541	6	1	0	0	
5120			MAINTENANCE SICK & VAC	8,654		6	1	0	0	
5130			ELECTRIC	92,336	136,914	5	3	0	0	
5131			NATURAL GAS	4,662		5	3	0	0	
5132			HEATING & DEISEL OIL			5	3	0	0	
5133			WATER & SEWER	39,916		5	3	0	0	
5134			TRASH COLLECTION	8,615	75,051	6	3	0	0	
5140			PROPERTY PLANT REPLACEM	7,828	90,831	6	2	0	0	
5160			GENERAL REPAIR & MAINT	83,003		6	2	0	0	
5165			MAINTENANCE CONTRACTS	66,436		6	3	0	0	
5210			DIETARY WAGES	279,693	300,020	1	1	0	0	
5220			DIETARY SICK & VAC	20,327		1	1	0	0	
5240			DIETARY CONSULT	6,903	6,903	2	3	13	0	
5248			FOOD PURCHASES	187,534	187,534	2	2	0	0	
5250			SUPPLIES-DISHWASHING	6,835	19,566	1	2	0	0	
5260			DIETARY REPLACEMENT	1,996		1	2	0	0	
5270			KITCHEN SUPPLIES-PAPER	10,735		1	2	0	0	
5295			MEAL CREDIT	0		2	2	0	0	
5310			LAUNDRY WAGES	28,822	31,220	4	1	0	0	
5340			LAUNDRY SICK & VAC	2,398		4	1	0	0	
5370			LAUNDRY REPLACEMENT	9,785	15,419	4	2	0	0	
5380			LAUNDRY REIMBURSEMENT			4	3	0	0	
5390			LAUNDRY SUPPLIES	5,634		4	2	0	0	
5410			HOUSEKEEPING WAGES	144,110	156,543	3	1	0	0	
5440			HOUSEKEEPING SICK & VAC	12,433		3	1	0	0	
5480			HOUSEKEEPING SUPPLIES	45,973	45,973	3	2	0	0	
5490			HOUSEKEEPING SUPPLIES-PPR	0		3	2	0	0	
6010			RN WAGES-MEDICARE		2,032,094	10	1	0	0	
6020			RN WAGES-NON MEDICARE	546,119		10	1	0	0	
6030			DON WAGES	93,722		10	1	0	0	
6035			ADON	169,720		10	1	0	0	
6040			RN SICK & VACATION	58,565		10	1	0	0	
6110			LPN WAGES-MEDICARE	154,559		10	1	0	0	
6120			LPN WAGES-NON MEDICARE	0		10	1	0	0	
6130			LPN WAGES OTHER			10	1	0	0	
6140			LPN SICK & VACATION	9,302		10	1	0	0	
6210			AIDE WAGES-MEDICARE			10	1	0	0	
6220			AIDE WAGES-NON MEDICARE	867,591		10	1	0	0	
6230			WARD CLERKS			10	1	0	0	
6240			AIDE VACATION & SICK	56,298		10	1	0	0	
6245			CONTRACT NURSES-RN	0		10	3	0	0	
6246			CONTRACT NURSES-LPN	0		10	3	0	0	
6247			CONTRACT NURSES-AIDES	0		10	3	0	0	
6250			NURSE AIDE TRAINING WAGES	0	0	13	1	0	0	
6255			NURSE AID TRAINING EXP	0	0	13	2	0	0	
6260			NURSE AIDE TRAINING REIMB	0		0	0	0	0	
6270			REHAB WAGES	72,461		10	1	0	0	
6275			REHAB SICK & VAC	3,757		10	1	0	0	
6280			NURSING DEPT EDUCATION			23	3	0	0	
6290			NURSING SUPPLIES	11,608	68,123	10	2	0	0	
6295			NURSING SUPPLIES	55,420		10	2	0	0	
6390			REPLACEMENT-NURSING	1,095		10	2	0	0	
6490			NURSING OTHER	30,235	36,135	10	3	0	0	
7280			DRUG PURCHASES	142,729	143,211	39	2	0	0	***
7281			DRUG PURCHASES-OTHER	0		39	2			
7380			LABORATORY SERVICES	30,763	30,763	39	3	0	0	
7410			HOME HEALTH SALARY			39	1	0	0	
7440			HOME HEALTH SICK & VAC			39	1	0	0	
7450			HOME HEALTH EXPENSES			39	3	0	0	
7510			ACTIVITES WAGES	86,244	90,887	11	1	0	0	
7540			ACTIVITIES SICK & VAC	4,643		11	1	0	0	
7590			ACTIVITIES SUPPLIES	8,882	8,882	11	2	0	0	
7595			ACTIVITIES FEES	0	0	11	3	0	0	
7610			PT WAGES			39	1	0	0	
7611			PT SICK & VACATION			39	1	0	0	
7620			PT FEES	343,047	748,573	39	3	0	0	***
7660			PT SUPPLIES	482		39	2	0	0	
7710			SOCIAL SERVICE WAGES	40,784	44,106	12	1	0	0	
7720			SOCIAL SERVICE SICK & VAC	3,322		12	1	0	0	
7730			SOCIAL SERVICE EXPENSES	26	26	12	2	0	0	
7740			OT FEE	339,471		39	3	0	0	***
7750			SOCIAL THERAPIST FEE	0	0	12	3	0	0	
7770			SPEECH THERAPY FEE	66,055		39	3	0	0	***
7800			BEAUTICIAN WAGES		0	40	1	0	0	
7810			BEAUTICIAN SICK & VAC			40	1	0	0	
7820			BEAUTICIAN FEES	0	0	40	3	0	0	
7890			BEAUTY SHOP SUPPLIES	0	0	40	2	0	0	
7910			VOLUNTEER COORDINATOR			21	1	0	0	
7940			VOL COORD SICK & VAC			21	1	0	0	
7960			VOL COORD SUPPLIES	0		21	2	0	0	
8100			RENT	411,720	411,720	34	3	0	0	
8120			INTEREST EXPENSE	54,682	54,682	32	3	14	-7,042	
8130			DEPRECIATION	0	0	30	3	9	0	
8150			LOAN FEE AMORTIZATION	0		32	3	0	0	0
9510			INTEREST INCOME	-7,042		32	0	10	0	
9520			MISC NON-OPERATING INCOME	0		0	0	0	0	
9700			INCOME TAXES	0		0	0	0	0	
				6,432,212	6,572,187					
					139,975					
GRAND TOTALS				-47,932					-85,026	
				(NET INCOME)						
				0						

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 88

BALANCE SHEET TOTAL 0

G/L RECAP CENSUS

1,009	1,009	CASH	800
1,100	1,100	ACCTS RECEI	1,363,581
1,101	1,101	ALLOW. FOR U	(91,424)
1,110	1,110	ACCTS RECEIV-M/C	
1,125	1,125	ACCTS RECEIV-IPA	
1,135	1,135	ACCTS RECEIV-IC	
1,140	1,140	UNAPPLIED CASH RECEIPTS	
1,145	1,145	A/R SUSPENSE-REFUNDS	
1,200	1,200	PREPAID INSU	592
1,220	1,220	OTHER PREPAID EXPENSES	
1,300	1,300	DIETARY INVE	18,500
1,310	1,310	SUPPLIES INVENTORY	
1,320	1,320	LINEN INVENTORY	
1,409	1,409	LAND	0
1,450	1,450	FURNITURE &	0
1,460			0
1,475	1,475	BUILDINGS	0
1,490	1,490	ACCUM DEPR	0
1,530	1,530	RESIDENT FU	33,471
1,550	1,550	LOAN FEES	0
1,551	1,551	LOAN FEES ADDED	
1,850	1,850	INTERCOMPA	(605,252)
2,010	2,010	ACCOUNTS PA	(107,589)
2,100	2,095	BONUSES PAYABLE	
2,100	2,100	ACCRUED PA	(89,347)
2,100	2,100	PR CLEARING-BENEFITS	
2,100	2,100	PR CLEARING-LABOR	
2,110	2,110	ACCRUED PTO	(215,949)
2,120	2,120	U.C. TAXES PA	0
2,125	2,125	FICA TAXES P	(14,686)
2,130	2,130	FEDERAL W/H TAX PAYABLE	
2,140	2,140	STATE W/H TAX PAYABLE	
2,152	2,152	WORKERS COMP ACCRUAL	
2,225	2,225	EMPLOYEEE INSURANCE REFUND	
2,230	2,230	PAYROLL SAVINGS	
2,235	2,240	UNITED FUND	
2,240	2,246	GROUP INSURANCE - CAFETERIA	
2,246	2,250	401K W/H	
2,250			
2,260	2,260	WAGE GARNIS	
2,300	2,300	ACCRUED INT	0
2,320	2,320	IPA PAYMENT	(11,302)
2,350	2,350	REAL ESTATE	0
2,385			0
2,400	2,400	CURRENT PORTION OF LT DEBT	
2,512	2,512	DUE TO RESID	(33,471)
2,600	2,600	LASALLE BAN	0
2,600			
2,625	2,625	LASALLE CONSTR. LOAN #2	
2,625			
2,695	2,695	CURRENT PORTION OF LT DEBT	
2,720	2,720	RETAINED EA	(199,992)
		net income	(47,932)
		balance	0

3,007	3,007	PATIENT DAYS-PI	4,171
3,007	3,007	PATIENT DAYS-IP	18,256
3,007	3,007	PATIENT DAYS-M	2,894
3,007			0
3,007			
3,007			
3,007			
3,010	3,010	BASIC CHARGE-P	(6,117,536)
3,020	3,020	BASIC CHARGE-I	0
3,030	3,030	BASIC CHARGE-M	0
3,040		ASSESSMENT	132,933
3,050			0
3,060			0
3,061			0
3,080	3,080	NURSING SUPPL-	(8,347)
3,081	3,081	NURSING SUPPLI	0
3,082	3,082	NURSING SUPPLI	0
3,083	3,083	NURSING SUPPLI	0
3,100	3,100	DRUGS-MEDICAR	(245,952)
3,101			0
3,110	3,110	PHYSICAL THERA	(2,277,198)
3,111			0
3,112	3,112	PHYSICAL THERA	0
3,113	3,113	PHYSICAL THERA	0
3,140	3,140	LABORATORY INCOME	
3,150			0
3,151			
3,152	3,152	ST/OT THERAPY-I	0
3,153	3,153	ST/OT THERAPY-I	0
3,160	3,185	REHAB/ISOLATION/OTHER CHG	
3,410	3,410	IPA/OTHER DISCO	0
3,411	3,411	MEDICARE PT B-D	0
3,420	3,420	MEDICARE DISCO	1,838,649
3,500			
3,520	3,520	RENT INCOME	0
3,530	3,530	BEAUTY SHOP	0
3,560			0
3,570	3,570	VENDING INCOME	0
3,590	3,590	EQUIPMENT REN	(3,155)
3,595	3,595	RESIDENT TRANS	0
3,600	3,600	MISC INCOME	0
4,110	4,110	G&A WAGES	310,557
4,111	4,111	ADMINISTRATOR	92,936
4,115	4,115	G&A PTO & RESE	34,183
4,120	4,120	EMPLOYEE BENE	14,140
4,121			0
4,130	4,130	EMPLOYEE SCHO	6,361
4,135	4,135	EMPLOYEE SCHO	1,390
4,250	4,250	OFFICE SUPPLIES	12,974
4,255	4,255	POSTAGE	3,176
4,260	4,260	TELEPHONE	31,553
4,275	4,275	TRAINING & EMPL	6,705
4,276			349
4,280	4,280	GENERAL TRAVE	7,049
4,281	4,281	MEAL EXPENSE F	0
4,285	4,285	EDUCATION/SEMI	3,767
4,289	4,289	MEETINGS EXPEN	0
4,290	4,290	HELP WANTED AD	7,756
4,291	4,291	PROMOTIONAL AI	10,840
4,292	4,292	PUBLIC RELATION	10,469
4,300	4,300	LICENSE & FEES	56,277
4,310	4,310	DUES & SUBSCRI	5,359
4,320	4,320	CONTRIBUTIONS	0
4,350	4,350	PROFESSIONAL F	3,368
4,355	4,355	MEDICAL DIRECT	18,000
4,362			1,473
4,363			4,427
4,364	4,364	SOCIAL SERV/ACT	3,071
4,370	4,370	TV RENTAL	4,582
4,383	4,383	BACKGROUND CH	2,280
4,390	4,390	OTHER TAXES	0
4,400	4,400	PAYROLL TAXES	259,703
4,401	4,401	PAYROLL TAXES	0
4,410	4,410	GROUP INSURAN	226,424
4,420	4,420	LIABILITY INSURA	34,830
4,430	4,430	WORKMAN'S COM	27,488
4,435	4,435	W/C-FIRST AID CL	0
4,436	4,436	DRUG TESTING M	1,093
4,450	4,450	MANAGEMENT FE	322,222
4,460	4,460	BAD DEBTS	35,709
4,461	4,461	BAD DEBTS	200,462
4,470	4,470	LOST ITEMS-RESI	139
4,475	4,475	UNIFORM EXP/PE	441
4,486	4,486	MIS -MAINT	58,718
4,490	4,490	MISC EXPENSE	136
4,496	4,496	MISC. M.I.S. EXPE	15,548
4,510	4,510	REAL ESTATE TA	0
4,600	4,600	LEASED EQUIPME	5,798
5,110	5,110	MAINTENANCE W	118,887
5,120	5,120	MAINTENANCE PT	8,654
5,130	5,130	ELECTRIC	92,336
5,131	5,131	NATURAL GAS	4,662
5,133	5,133	WATER & SEWER	39,916
5,134	5,134	TRASH COLLECTI	8,615
5,140	5,140	PROP/PLANT REF	7,828
5,160	5,160	GENERAL REPAIR	83,003
5,165	5,165	MAINTENANCE CO	7,718
5,210	5,210	DIETARY WAGES	279,693
5,220	5,220	DIETARY PTO & R	20,327
5,248	5,248	FOOD PURCHASE	187,398
5,250	5,250	SUPPLIES DISHW	6,835
5,260	5,260	REPLACEMENT-D	1,996
5,270	5,270	KITCHEN SUPPLIE	10,735
5,295	5,295	MEAL INCOME	0
5,310	5,310	LAUNDRY WAGES	28,822
5,340	5,340	LAUNDRY PTO & I	2,398
5,370	5,370	REPLACEMENT-L	9,785
5,380		DIETARY CONSUL	6,903
5,390	5,390	SUPPLIES	5,634
5,410	5,410	HOUSEKEEPING	144,110
5,440	5,440	HOUSEKEEPING I	12,433
5,480	5,480	SUPPLIES-CLEAN	45,973
5,490	5,490	SUPPLIES-HOUSE	0
6,020	6,020	RN WAGES	546,119
6,030	6,030	DON WAGES	93,722
6,035	6,035	ADON WAGES	169,720
6,040	6,040	RN PTO & RESER	58,565
6,120	6,120	LPN WAGES	154,559
6,140	6,140	LPN PTO & RESEI	9,302
6,220	6,220	AIDES WAGES	867,591
6,240	6,240	AIDES PTO & RES	56,298
6,245		RN REGISTRY	0
6,246		LPN REGISTRY	0
6,247		AIDES REGISTRY	0
6,250			0
6,255			0
6,260			0
6,270	6,270	REHAB WAGES	72,461
6,275	6,275	REHAB PTO & RE	3,757
6,290	6,290	NURSING SUPPLI	11,608
6,295	6,295	NURSING SUPPLI	55,420
6,390	6,390	REPLACEMENT-N	1,095
6,490	6,490	OTHER	30,235
7,280	7,280	DRUG PURCHASE	142,729
7,281	7,281	DRUG PURCHASE	0
7,380	7,380	LABORATORY SE	4,697
7,391	7,390	X-RAY SERVICES	4,835
7,393			21,231
7,510	7,510	ACTIVITIES WAGE	86,244
7,540	7,540	ACTIVITIES PTO &	4,643
7,590	7,590	ACTIVITIES SUPP	8,882
7,620	7,620	PHYSICAL THERA	343,047
7,660	7,660	P.T. SUPPLY - BIL	482
7,710	7,710	SOCIAL SERVICE	40,784
7,720	7,720	SOCIAL SERVICE	3,322
7,730	7,730	SOCIAL SERVICE-	26
7,740	7,740	OCCUPATIONAL T	339,471
7,750			
7,770	7,770	SPEECH THERAP	66,055
7,820	7,820	BEAUTICIAN FEE	0
7,890			0
7,960			0
8,120	8,120	INTEREST	0
8,125			54,682
8,130	8,130	DEPRECIATION	0
8,150			0
9,510	9,510	INTEREST INCOM	(7,042)
9,520	9,520	MISC NON-OPERA	0
9,530	4,220		0
	8,100		411,720
	9,702		0
	5,230		0
			(47,932)

Expenses Fixed Assets 0

Heritage Manor - Elgin
IDPH ID# 48132
HFS Cost Report - December 31, 2018
Schedule V - Column 5 Reclassifications

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

Line Item		
Purchased Drugs and Medications	$	142,729
Purchased Hospital Services		21,231
Purchased Laboratory Services		4,697
Purchased Radiology Services		4,835
Amount Reclassified to Line 39	$	173,492

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

Line Item		
Provider Participation Fee - $1.50	$	(51,465)
Provider Assesment Fee - $6.07		(132,933)
		(184,398)
Provider Participation Fee - Line 42		184,398