FOR BHF USE

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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.

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

I. IDPH License ID Number: 0048066

Facility Name: Heritage Health-Streator

Address: 1525 East Main St (Number) Streator (City) 61364 (Zip Code)

County: LaSalle

Telephone Number: (815) 672-4516 **Fax #** ( )

HFS ID Number:

Date of Initial License for Current Owners: July 2006

Type of Ownership:

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/14 to 12/31/14 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) Executive VP & CFO

Paid Preparer

(Signed) _____ (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) ( ) Fax # ( )

In the event there are further questions about this report, please contact:

Name: Dave Underwood Telephone Number: 309 823-7135

Email Address:

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	130	Skilled (SNF)	130	47,450	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	130	TOTALS	130	47,450	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	21,867	13,874	7,087	42,828	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,867	13,874	7,087	42,828	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.26%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started July 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 [ ] NO [ ] If YES, enter number of beds certified _____ and days of care provided 7,087

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRUAL	MODIFIED CASH*	CASH*
[x]	[ ]	[ ]

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

Tax Year: _____ Fiscal Year: _____

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY 9	10	
	A. General Services											
1	Dietary	544,051	22,652		566,703		566,703	6,551	573,254			1
2	Food Purchase		99,605		99,605		99,605	78	99,683			2
3	Housekeeping	151,704	69,939		221,643		221,643		221,643			3
4	Laundry	80,222	23,415		103,637		103,637		103,637			4
5	Heat and Other Utilities			166,749	166,749		166,749	1,787	168,536			5
6	Maintenance	95,254	106,990	71,192	273,436		273,436	22,320	295,756			6
7	Other (specify):*											7
8	**TOTAL General Services**	871,231	322,601	237,941	1,431,773		1,431,773	30,736	1,462,509			8
	B. Health Care and Programs											
9	Medical Director			2,400	2,400		2,400		2,400			9
10	Nursing and Medical Records	2,694,758	215,369	12,712	2,922,839		2,922,839	380	2,923,219			10
10a	Therapy		872,116	928,530	1,800,646	(918,274)	882,372		882,372			10a
11	Activities	88,459	5,501		93,960		93,960		93,960			11
12	Social Services	36,516	1,254	4,252	42,022		42,022		42,022			12
13	CNA Training	8,507	58		8,565		8,565	1,102	9,667			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,828,240	1,094,298	947,894	4,870,432	(918,274)	3,952,158	1,482	3,953,640			16
	C. General Administration											
17	Administrative	106,016			106,016		106,016		106,016			17
18	Directors Fees											18
19	Professional Services			420,723	420,723		420,723	(390,490)	30,233			19
20	Dues, Fees, Subscriptions & Promotions			116,476	116,476	(71,175)	45,301	(14,585)	30,716			20
21	Clerical & General Office Expenses	262,430	21,634	6,661	290,725		290,725	401,796	692,521			21
22	Employee Benefits & Payroll Taxes			810,254	810,254		810,254	66,131	876,385			22
23	Inservice Training & Education			8,844	8,844		8,844	1,963	10,807			23
24	Travel and Seminar			10,116	10,116		10,116	(5,117)	4,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			62,463	62,463		62,463	14,803	77,266			26
27	Other (specify):*			81,545	81,545		81,545	(81,545)				27
28	**TOTAL General Administration**	368,446	21,634	1,517,082	1,907,162	(71,175)	1,835,987	(7,044)	1,828,943			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,067,917	1,438,533	2,702,917	8,209,367	(989,449)	7,219,918	25,174	7,245,092			29

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

Facility Name & ID Number Heritage Health-Streator #0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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							267,840	267,840			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			27,114	27,114		27,114	109,985	137,099			32
33	Real Estate Taxes							64,107	64,107			33
34	Rent-Facility & Grounds			569,400	569,400		569,400	(561,140)	8,260			34
35	Rent-Equipment & Vehicles			25,480	25,480		25,480	10,450	35,930			35
36	Other (specify):*											36
37	**TOTAL Ownership**			621,994	621,994		621,994	(108,758)	513,236			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					918,274	918,274	(71,008)	847,266			39
40	Barber and Beauty Shops		601	15,830	16,431		16,431		16,431			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					71,175	71,175		71,175			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		601	15,830	16,431	989,449	1,005,880	(71,008)	934,872			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,067,917	1,439,134	3,340,741	8,847,792		8,847,792	(154,592)	8,693,200			45

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	(17,273)			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	(5,224)			17
18	Fines and Penalties				18
19	Entertainment	(15,527)			19
20	Contributions	(4,545)			20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,085)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(77,000)			24
25	Fund Raising, Advertising and Promotional	(19,954)			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)**	$ (143,608)		$	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)	(10,984)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (10,984)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (154,592)		37

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

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

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

Heritage Health-Streator

ID# 0048066

Report Period Beginning: 01/01/14

Ending: 12/31/14

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15		0	33	15
16			24	16
17		(5,224)	20	17
18				18
19			24	19
20		(4,545)	27	20
21				21
22		(4,085)	19	22
23				23
24		(77,000)	27	24
25		(19,954)	20	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**	(110,808)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Health-Streator **#** 0048066 **Report Period Beginning:** 01/01/14 **Ending:** 12/31/14

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	6,551	0	0	0	0	0	0	0	0	6,551	1
2	Food Purchase	0	0	78	0	0	0	0	0	0	0	0	78	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,787	0	0	0	0	0	0	0	0	1,787	5
6	Maintenance	0	0	22,320	0	0	0	0	0	0	0	0	22,320	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	30,736	0	0	0	0	0	0	0	0	30,736	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	0	380	0	0	0	0	0	0	0	0	380	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	1,102	0	0	0	0	0	0	0	0	1,102	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	0	1,482	0	0	0	0	0	0	0	0	1,482	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	(4,085)	(412,770)	26,365	0	0	0	0	0	0	0	0	(390,490)	19
20	Fees, Subscriptions & Promotions	(25,178)	0	10,593	0	0	0	0	0	0	0	0	(14,585)	20
21	Clerical & General Office Expenses	0	0	401,796	0	0	0	0	0	0	0	0	401,796	21
22	Employee Benefits & Payroll Taxes	0	0	66,131	0	0	0	0	0	0	0	0	66,131	22
23	Inservice Training & Education	0	0	1,963	0	0	0	0	0	0	0	0	1,963	23
24	Travel and Seminar	(15,527)	0	10,410	0	0	0	0	0	0	0	0	(5,117)	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	14,803	0	0	0	0	0	0	0	0	14,803	26
27	Other (specify):*	(81,545)	0	0	0	0	0	0	0	0	0	0	(81,545)	27
28	**TOTAL General Administration**	(126,335)	(412,770)	532,061	0	0	0	0	0	0	0	0	(7,044)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(126,335)	(412,770)	564,279	0	0	0	0	0	0	0	0	25,174	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Health-Streator # 0048066 **Report Period Beginning:** 01/01/14 **Ending:** 12/31/14

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	241,579	0	26,261	0	0	0	0	0	0	0	267,840	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(17,273)	127,291	0	(33)	0	0	0	0	0	0	0	109,985	32
33	Real Estate Taxes	0	64,107	0	0	0	0	0	0	0	0	0	64,107	33
34	Rent-Facility & Grounds	0	(569,400)	0	8,260	0	0	0	0	0	0	0	(561,140)	34
35	Rent-Equipment & Vehicles	0	0	0	10,450	0	0	0	0	0	0	0	10,450	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(17,273)	(136,423)	0	44,938	0	0	0	0	0	0	0	(108,758)	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	(71,008)	0	0	0	0	0	0	0	0	0	(71,008)	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	(71,008)	0	0	0	0	0	0	0	0	0	(71,008)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(143,608)	(620,201)	564,279	44,938	0	0	0	0	0	0	0	(154,592)	45

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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				

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			$			$	$	1
2	V	39	Adjustment for Related Organization		GreenTree Pharmacy	0.00%	(71,008)	(71,008)	2
3	V								3
4	V	19	Adjustment for Related Organization	412,770	Heritage Operations Group, LLC	0.00%		(412,770)	4
5	V								5
6	V	34	Adjustment for Related Organization	569,400	Heritage Manor Real Estate, LLC	0.00%		(569,400)	6
7	V	33	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		64,107	64,107	7
8	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		122,518	122,518	8
9	V	30	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		241,579	241,579	9
10	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		4,773	4,773	10
11	V								11
12	V								12
13	V								13
14	Total			$ 982,170			$ 361,969	$ * (620,201)	14

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Enterprises, Inc.		$	$ 6,551	15
16	V	2	Food Purchase					78	16
17	V	3	Housekeeping					0	17
18	V	4	Laundry					0	18
19	V	5	Heat & Other Utilities					1,787	19
20	V	6	Maintenance					22,320	20
21	V	7	Other					0	21
22	V	9	Medical Director					0	22
23	V	10	Nursing & Medical Records					380	23
24	V	11	Activities					0	24
25	V	12	Social Service					0	25
26	V	13	Nurse Aide Training					1,102	26
27	V	14	Program Transportation					0	27
28	V	15	Other					0	28
29	V	17	Administrative					0	29
30	V	18	Directors Fees					0	30
31	V	19	Professional Services					26,365	31
32	V	20	Fees, Subscription, Promotions					10,593	32
33	V	21	Clerical & General Office Expenses					401,796	33
34	V	22	Employee Benefits & Payroll Taxes					66,131	34
35	V	23	Inservice Training & Education					1,963	35
36	V	24	Travel and Seminar					10,410	36
37	V	25	Other Admin. Staff Transportation					0	37
38	V	26	Insurance-Prop.Liab.Malpract					14,803	38
39	Total			$			$ 0	$ * 564,279	39

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Enterprises, Inc.		$	$ 0	15
16	V	30	Depreciation					26,261	16
17	V	31	Amortization of Pre-Op & Org					0	17
18	V	32	Interest					(33)	18
19	V	33	Real Estate Taxes					0	19
20	V	34	Rent-Facility & Grounds					8,260	20
21	V	35	Rent-Equipment & Vehicles					10,450	21
22	V	36	Other					0	22
23	V	38	Medically Nec Transportation					0	23
24	V	39	Ancillary Service Centers					0	24
25	V	40	Barber and Beauty Shops					0	25
26	V	41	Coffee and Gift Shops					0	26
27	V	42	Other					0	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ * 44,938	39

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	2,666	25	$ 134,342	$ 134,342	130	$ 6,551	1
2	2	Food Purchase	Beds	2,666	25	1,596	0	130	78	2
3	3	Housekeeping	Beds	2,666	25	0	0	130	0	3
4	4	Laundry	Beds	2,666	25	0	0	130	0	4
5	5	Heat & Other Utilities	Beds	2,666	25	36,640	0	130	1,787	5
6	6	Maintenance	Beds	2,666	25	457,729	82,589	130	22,320	6
7	7	Other	Beds	2,666	25	0	0	130	0	7
8	9	Medical Director	Beds	2,666	25	0	0	130	0	8
9	10	Nursing & Medical Records	Beds	2,666	25	7,786	5,734	130	380	9
10	11	Activities	Beds	2,666	25	0	0	130	0	10
11	12	Social Service	Beds	2,666	25	0	0	130	0	11
12	13	Nurse Aide Training	Beds	2,666	25	22,595	21,764	130	1,102	12
13	14	Program Transportation	Beds	2,666	25	0	0	130	0	13
14	15	Other	Beds	2,666	25	0	0	130	0	14
15	17	Administrative	Beds	2,666	25	0	0	130	0	15
16	18	Directors Fees	Beds	2,666	25	0	0	130	0	16
17	19	Professional Services	Beds	2,666	25	540,681	0	130	26,365	17
18	20	Fees, Subscription, Promotions	Beds	2,666	25	217,245	0	130	10,593	18
19	21	Clerical & General Office Expens	Beds	2,666	25	8,239,911	7,726,747	130	401,796	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,666	25	1,356,202	0	130	66,131	20
21	23	Inservice Training & Education	Beds	2,666	25	40,260	0	130	1,963	21
22	24	Travel and Seminar	Beds	2,666	25	213,494	0	130	10,410	22
23	25	Other Admin. Staff Transportatio	Beds	2,666	25	0	0	130	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,666	25	303,574	0	130	14,803	24
25	TOTALS					$ 11,572,055	$ 7,971,176		$ 564,279	25

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization See PG 8
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,666	25	$	$	130	$	1
2	30	Depreciation	Beds	2,666	25	538,548		130	26,261	2
3	31	Amortization of Pre-Op & Org	Beds	2,666	25			130		3
4	32	Interest	Beds	2,666	25	(682)		130	(33)	4
5	33	Real Estate Taxes	Beds	2,666	25			130		5
6	34	Rent-Facility & Grounds	Beds	2,666	25	169,393		130	8,260	6
7	35	Rent-Equipment & Vehicles	Beds	2,666	25	214,306		130	10,450	7
8	36	Other	Beds	2,666	25			130		8
9	38	Medically Nec Transportation	Beds	2,666	25			130		9
10	39	Ancillary Service Centers	Beds	2,666	25			130		10
11	40	Barber and Beauty Shops	Beds	2,666	25			130		11
12	41	Coffee and Gift Shops	Beds	2,666	25			130		12
13	42	Other	Beds	2,666	25			130		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					$ 921,565	$		$ 44,938	25

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Bank of America		x	Mortgage			$	$			$ 122,518	1
2	Bank of America		x	Loan Fee Amortization							4,773	2
3												3
4												4
5												5
	Working Capital											
6	Bank of America		x	Working Capital							27,114	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 154,405	9
	B. Non-Facility Related*											
10	Interest Income										(17,273)	10
11												11
12	Allocated Corporate										(33)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (17,306)	14
15	TOTALS (line 9+line14)						$	$			$ 137,099	15

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

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

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 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.)		$ 64,107	2
3. Under or (over) accrual (line 2 minus line 1).		$ 64,107	3
4. Real Estate Tax accrual used for 2014 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.		$ 64,107	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2009		8
2010		9
2011	64,367	10
2012	61,277	11
2013	64,107	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2013	$	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Health-Streator COUNTY LaSalle

FACILITY IDPH LICENSE NUMBER 0048066

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 2013 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 2013.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	3431134000		$ 64,106.68	$ 64,106.68
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 64,106.68	$ 64,106.68

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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,262 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				$ 50,000	1
2					2
3	TOTALS			$ 50,000	3

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	130				$ 348,848	$		$	$	$	4
5					440,122						5
6					2,594,839						6
7											7
8											8
	Improvement Type**										
9											9
10											10
11	1980 Improvements			1980	12,172						11
12	1981 Improvements			1981	13,748						12
13	1982 Improvements			1982	18,366						13
14	1983 Improvements			1983	9,250						14
15	1984 Improvements			1984	1,329						15
16	1985 Improvements			1985	4,100						16
17	1986 Improvements			1986	57,336						17
18	1988 Improvements			1987	6,225						18
19	1989 Improvements			1988	48,818						19
20	1990 Improvements			1989	22,687						20
21	1991 Improvements			1990	31,584						21
22	1992 Improvements			1991	3,560						22
23	1993 Improvements			1992	19,172						23
24	1994 Improvements			1993	23,135						24
25	1995 Improvements			1994	22,036						25
26	BOILER			1995	39,228						26
27	EXHAUST HOOD			1996	3,910						27
28											28
29											29
30											30
31											31
32											32
33						26,261		26,261			33
34						181,781		181,781			34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	Interior Rehab---Facility	1997	$ 286,974	$		$	$	$	37
38	Roof	1997	5,232						38
39	Sprinkler System	1997	9,530						39
40	Code Alert	1997	1,879						40
41									41
42	Code Alert	1998	2,000						42
43	Bathroom Door	1998	656						43
44	Interior Rehab	1998	11,815						44
45									45
46	Door Alarms	1999	3,675						46
47									47
48	Water Heater	2000	4,114						48
49	Exhaust Fans	2000	931						49
50	Booster Heater -- Water Heater	2000	1,465						50
51									51
52	Professional Fees---Building Renovation	2001	27,964						52
53	Sprinkler Replacement	2001	4,955						53
54	AC Unit with Installation	2001	4,372						54
55	Exterior Painting	2001	6,545						55
56	Code Alert System	2001	4,592						56
57									57
58	Roof	2002	48,840						58
59	Sewer line	2002	20,615						59
60	Condensing Unit	2002	1,213						60
61									61
62	Exterior Door	2003	6,556						62
63	Exit Lights	2003	1,013						63
64	Heating Pump	2003	1,746						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,177,147	$ 208,042		$ 208,042	$	$	70

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 4,177,147	$ 208,042		$ 208,042	$	$	1
2	Doors	2004	1,386						2
3	A/C	2004	5,061						3
4	PVC kickplate	2004	2,859						4
5	Disposal	2004	1,175						5
6									6
7	Roof	2005	54,596						7
8	A/C Condensing Unit	2005	5,800						8
9	Window Replacement	2005	51,893						9
10	Water Main	2005	1,706						10
11									11
12									12
13	Roof	2006	19,500						13
14	A/C Replacement	2006	1,974						14
15	Boiler	2006	58,327						15
16	Landscapping	2006	5,398						16
17									17
18	Nurse's station	2007	9,580						18
19	Nurse call system	2007	96,193						19
20	Wireless network	2007	26,272						20
21	Corridor Paint and floors	2007	37,819						21
22	A/C	2007	23,747						22
23	Wander guard	2007	4,177						23
24	Garage --Construction of new Maintenance Garage	2007	42,453						24
25	Professional Fee -- remodel	2007	1,286						25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,628,349	$ 208,042		$ 208,042	$	$	34

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 4,628,349	$ 208,042		$ 208,042	$	$	1
2	Landscaping	2008	22,238						2
3	Garage --Construction of new Maintenance Garage	2008	9,644						3
4	South Wing Windows	2008	63,040						4
5	Air Handler	2008	10,301						5
6	Redo North Nurses Station	2008	8,101						6
7									7
8	Wireless Network	2009	4,035						8
9	South Dining Room Electric	2009	2,752						9
10	Corridor Doors	2009	22,230						10
11									11
12	Lennox condensor	2010	6,864						12
13	Walkin Cooler	2010	4,313						13
14	Nurse Call System	2010	6,594						14
15	Wood Blinds	2010	2,914						15
16									16
17									17
18	Trane Air Handler	2011	58,281						18
19	Trane Rooftop Unit	2011	3,017						19
20	Gas Water Heater	2011	4,352						20
21	Air Condition Coils	2011	7,904						21
22	Water Heater	2011	4,352						22
23	Wiring & Installation	2011	7,546						23
24	Sealer & Coating	2011	8,985						24
25	Sign	2011	2,650						25
26									26
27	Goodman Condensing Unit	2012	9,494						27
28	Flooring Replacement	2012	176,220						28
29	GFI & Receptical	2012	4,158						29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,078,334	$ 208,042		$ 208,042	$	$	34

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 5,078,334	$ 208,042		$ 208,042	$	$	1
2									2
3	Lighting Retrofit-Faciltiy wide replacement of ballasts and bulbs	2013	8,250						3
4	Renovation of rooms & hallways in corridors 300 & 400	2013	229,287						4
5	(Removal and replacement of flooring and cabinets; painting)	2014	87,266						5
6									6
7	Renovation of rooms & hallways in corridors 100 & 200								7
8	(Removal and replacement of flooring and cabinets; painting)	2014	235,862						8
9	Water Heater Replacement	2014	17,378						9
10	Install Electric Door	2014	6,242						10
11	Parking Lot Fill and Seal	2014	6,863						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	TOTAL (lines 1 thru 33)		$ 5,669,482	$ 208,042		$ 208,042	$	$	34

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 1,354,794	$ 59,798	$ 59,798	$		$	71
72	Current Year Purchases	151,843						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 1,506,637	$ 59,798	$ 59,798	$		$	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)	$ 7,226,119	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 267,840	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 267,840	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	85	

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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.	/2015	$
13.	/2016	$
14.	/2017	$

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: $ 25,480 Description:
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$ 426,369	$		$ 426,369	1
2	Licensed Speech and Language Development Therapist		hrs			55,203			55,203	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			396,477	4,323		400,800	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				867,793		867,793	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					50,481			50,481	13
14	TOTAL			$		$ 928,530	$ 872,116		$ 1,800,646	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 Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/14 (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	$ 810	$	1
2	Cash-Patient Deposits	17,402		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,536,878		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	39,975		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(400,784)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,194,281	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,194,281	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 379,373	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	17,402		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	458,289		30
31	Accrued Taxes Payable (excluding real estate taxes)	(36,884)		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	92,513		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 910,693	$	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)**	$ 910,693	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 283,588	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,194,281	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (521,021)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (521,021)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	804,609	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)**	$ 804,609	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)**	$ 283,588	24 *

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	$ 8,709,047	1
2	Discounts and Allowances for all Levels	(3,996,274)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,712,773	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,244,102	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 3,244,102	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	290	12
13	Barber and Beauty Care	19,487	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,631,065	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	27,411	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,678,253	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	17,273	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 17,273	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)**	$ 9,652,401	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,431,773	31
32	Health Care	4,870,432	32
33	General Administration	1,907,162	33
	B. Capital Expense		
34	Ownership	621,994	34
	C. Ancillary Expense		
35	Special Cost Centers	16,431	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,847,792	40
41	**Income before Income Taxes (line 30 minus line 40)****	804,609	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 804,609	43

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

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

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

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

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	1,675	1,861	$ 69,610	$ 37.40	1
2	Assistant Director of Nursing	1,627	1,808	56,554	31.28	2
3	Registered Nurses	19,201	21,335	640,283	30.01	3
4	Licensed Practical Nurses	17,852	19,836	527,051	26.57	4
5	CNAs & Orderlies	85,448	94,942	1,324,174	13.95	5
6	CNA Trainees			8,507		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,539	2,821	77,086	27.33	8
9	Activity Director					9
10	Activity Assistants	5,839	6,488	88,459	13.63	10
11	Social Service Workers	1,682	1,869	36,516	19.54	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	44,661	49,623	544,051	10.96	15
16	Dishwashers					16
17	Maintenance Workers	5,371	5,968	95,254	15.96	17
18	Housekeepers	13,024	14,471	151,704	10.48	18
19	Laundry	6,283	6,981	80,222	11.49	19
20	Administrator	1,872	2,080	106,016	50.97	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,925	13,250	262,430	19.81	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)	218,999	243,333	$ 4,067,917 *	$ 16.72	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		2,400		36
37	Medical Records Consultant		698		37
38	Nurse Consultant				38
39	Pharmacist Consultant		7,800		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		4,252		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 15,150		49

C. CONTRACT NURSES

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Janette Strabala			$ 106,016
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 106,016

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Operations Group		$ 416,638
Legal adj to Zero		4,085
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 420,723

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 84,754
Unemployment Compensation Insurance	70,242
FICA Taxes	311,196
Employee Health Insurance	312,346
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	31,716
Central Office Allocation	66,131
TOTAL (agree to Schedule V, line 22, col.8)	$ 876,385

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	10,237
Health Care Worker Background Check	
(Indicate # of checks performed)	4,127
Patient Background Checks	
	13,759
Dues & Subscriptions	9,972
License & Fees	1,011
Central Office Allocation	10,593
Less: Public Relations Expense	(13,759)
Non-allowable advertising	(5,224)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 30,716

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	8,240
	103
Seminar Expense	1,773
	(5,117)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,999

**See instructions.

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

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

Facility Name & ID Number Heritage Health-Streator # 0048066 Report Period Beginning: 01/01/14 Ending: 12/31/14

XX. GENERAL INFORMATION:

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

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

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

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

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

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

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **71,175**
This amount is to be recorded on line 42 of Schedule V.

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

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **248,884**

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

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

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

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

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg 5 Line #	Adjustment Amount
1009	PETTY CASH	810					
1010	CASH IN BANK						
1040	CASH IN BANK-PAYROLL						
1100	ACCOUNTS RECEIVABLE	1,536,878					
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	39,975					
1220	OTHER PREPAID EXPENSES						
1300	FOOD INVENTORY						
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	17,402					
1550	LOAN FEES	0					
1560	REAL ESTATE TAX ESCROW						
1575	REIMBURSABLE PURCHASES						
1850	INTRACOMPANY	-400,784					
2010	ACCOUNTS PAYABLE	-379,373					
2095	BONUSES PAYABLE						
2100	ACCRUED PAYROLL	-209,216					
2110	ACCRUED VACATION PAY	-249,073					
1,009	1,009	PETTY C/	810				
1,100	1,100	ACCTS R	1,536,878				
1,101	1,101	ALLOW. FOR UNCOLLECTIBLE					
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	39,975				
1,220	1,220	OTHER PREPAID EXPENSES					
1,300	1,300	DIETARY INVENTORY					
1,310	1,310	SUPPLIES INVENTORY					
1,320	1,320	LINEN INVENTORY					
1,409	1,409	LAND	0				
1,450	1,450	FURNITU	0				
1,460			0				
1,475	1,475	CODE AL	0				
1,490	1,490	ACCUM I	0				
1,530	1,530	RESIDEN	17,402				
1,550	1,550	LOAN FE	0				
1,551	1,551	LOAN FEES ADDED					
1,850	1,850	INTERCO	(400,784)				
2,010	2,010	ACCOUN	(379,373)				
2,100	2,095	BONUSES PAYABLE					
2,100	2,100	ACCRUEI	(209,216)				
2,100	2,100	PR CLEARING-BENEFITS					
2,100	2,100	PR CLEARING-LABOR					
2,110	2,110	ACCRUEI	(249,073)				
2,120	2,120	U.C. TAX	0				

2120	UC TAXES PAYABLE		
2125	FICA TAX PAYABLE	36,884	36,884
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	-92,513	
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	-17,402	
2600	MORTGAGE PAYABLE	0	
2650	EQUIPMENT LOAN PAYABLE		
2695	CURRENT PORTION LT DEBT		
2696	DEFERRED INCOME TAXES		
2710	COMMON STOCK		
2720	RETAINED EARNINGS	521,021	
2970	PROFIT/LOSS FOR PERIOD	-804,609	
3007.1	PATIENT DAYS-PRIVATE	13,874	

2,125	2,125	FICA TAX	36,884
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 REFU	
2,230	2,230	PAYROLL SAVINGS	
2,235	2,240	UNITED FUND	
2,240	2,246	GROUP INSURANCE - CAFETER	
2,246	2,250	401K W/H	
2,250			
2,260	2,260	WAGE GA	
2,300	2,300	ACCRUEI	0
2,320	2,320	IPA PAYM	(92,513)
2,350	2,350	REAL EST	0
2,385			0
2,400	2,400	CURRENT PORTION OF LT DEB	
2,512	2,512	DUE TO F	(17,402)
2,600	2,600	LASALLE	0
2,600			
2,625	2,625	LASALLE CONSTR. LOAN #2	
2,625			
2,695	2,695	CURRENT PORTION OF LT DEB	
2,720	2,720	RETAINE	521,021
		net income	(804,609)
		balance	0

3007.2		PATIENT DAYS-IPA	21,867					3,007
3007.3		PATIENT DAYS-MEDICARE	7,087					3,007
3007.4		PATIENT DAYS-CONVERSION						3,007
3007.5		PATIENT DAYS-LICENSED						3,007
3007.6		PATIENT DAYS-TOTAL						3,007
3010	1	BASIC CHARGE-PRIVATE & VA	-8,646,918	0	0	0	0	3,007
3015	1	PRIVATE ASSESSMENT TAX INCOME		0	0	0	0	3,010
3020	1	BASIC CHARGE-IPA	0	0	0	0	0	3,020
3030	1	BASIC CHARGE-MEDICARE	0	0	0	0	0	3,030
3035	4	DAY CARE/HOME CARE		0	0	0	0	3,040
3040	1	LIGHT NURSING CARE	0	0	0	0	0	3,050
3050	1	MEDIUM NURSING CARE		0	0	0	0	3,060
3060	1	HEAVY NURSING CARE		0	0	0	0	3,061
3061	1	SKILLED NURSING CARE						3,080
3080	1	NURSING SUPPLIES-PRIVATE	-52,565	0	0	0	0	3,081
3081	1	NURSING SUPPLIES-IPA		0	0	0	0	3,082
3082	1	NURSING SUPPLIES MED PT A		0	0	0	0	3,083
3083	1	NURSING SUPPLIES MED PT B						3,100
3100	17	DRUGS	-1,631,065	0	0	0	0	3,101
3101	17	DRUGS-OTHER						3,110
3110	6	PT-PRIVATE	-3,244,102	0	0	0	0	3,111
3111	6	PT-IPA		0	0	0	0	3,112
3112	6	PT-MEDICARE PART A		0	0	0	0	3,113
3113	6	PT-MEDICARE PART B		0	0	0	0	3,140
3130	1	PUBLIC AID ASSESSMENT INC						3,150
3140	19	LABORATORY INCOME		0	0	0	0	3,151
3150	6	SPEECH/OT-PRIVATE		0	0	0	0	3,152
3151	6	SPEECH/OT-IPA		0	0	0	0	3,153
3152	6	SPEECH/OT-MED PART A		0	0	0	0	3,160
3153	6	SPEECH/OT MED PART B						3,410
3410	2	IPA DISCOUNTS	3,996,274	0	0	0	0	3,411
3411	2	MEDICAID PART B DISCOUNT		0	0	0	0	3,420
3420	2	MEDICARE DISCOUNTS		0	0	0	0	3,500

3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0			3,520
3520		16	RENT INCOME	0		6	0	6	0			3,530
3530		13	BEAUTY SHOP	-19,487		0	0	0	0			3,560
3560		12	ACTIVITY FUND INCOME	0		0	0	0	0			3,570
3570		12	VENDING INCOME/EXPENSE	-290		0	0	0	0			3,590
3580		12	MANAGEMENT FEES			0	0	0	0			3,595
3590		1	EQUIPMENT RENTAL	-9,564		0	0	0	0			3,600
3595		21	RESIDENT TRANSPORTATION	-27,411		0	0	0	0			4,110
3600		21	MISC INCOME	0		0	0	0	0			4,111
4110			GENERAL & ADMINIST WAGES	249,812	262,430	21	1	17	0			4,115
4111			ADMINISTRATOR WAGES	106,016	106,016	17	1	0	0			4,120
4115			VACATION & SICK - G&A	12,618		21	1	0	0			4,121
4120	4475		EMPLOYEE BENEFITS	23,307	810,254	22	3	0	0			4,130
4125			EMPLOYEE HEPETITIS VACCINE	0		22	3	0	0			4,135
4130			EMPLOYEE SCHOLORSHIP WAGE	2,891		21	1	0	0			4,250
4135			EMPLOYEE SCHOLORSHIP COST	5,518		23	3	0	0			4,255
4220			DIRECTORS FEES	0	0	18	3	0	0			4,260
4250	4255		OFFICE SUPPLIES	21,634	21,634	21	2	0	0			4,275
4260			TELEPHONE	6,661	6,661	21	3	0	0			4,276
4275			TRAINING & EMPLOYEE DEVL	8,844	8,844	23	3	16	0	**		4,280
4280			GENERAL TRAVEL	8,240	10,116	24	3	16	0			4,281
4281			MEAL EXPENSE FOR TRAVEL	103		24	3	19	0			4,285
4285			EDUCATION & SEMINAR	1,773		24	3	19	-15,527	***		4,289
4290			HELP WANTED ADVERTISING	10,237	116,476	20	3	0	0	-71,175		4,290
4291			PROMOTIONAL ADVERTISING	6,195		20	3	25	-6,195			4,291
4292			PUBLIC RELATIONS	13,759		20	3	25	-13,759			4,292
4300			LICENSES & FEES	72,186		20	3	17	0			4,300
4310			DUES & SUBSCRIPTIONS	9,972		20	3	17	-5,224			4,310
4320			CONTRIBUTIONS	4,545		27	3	20	-4,545			4,320
4350			PROFESSIONAL FEES	7,953	420,723	19	3	22	-4,085			4,350
4355			MEDICAL DIRECTOR	2,400	2,400	9	3	0	0			4,355
4360			UTILIZATION REVIEW	0		10	3	0	0			4,362
4361			OTHER PHYSICIAN FEES			39	3	0	0			4,363

4362	MEDICAL RECORDS CONSULT	698		10	3	0	0	4,364
4363	PHARMACIST FEES	7,800		10	3	0	0	4,370
4364	SOC SERV/ACT CONSULT	4,252	4,252	12	3	0	0	4,383
4370	TV RENTAL	9,028		35	3	5	0	4,390
4380	INCOME TAXES		81,545	27	3	26	0	4,400
4383	BACKGROUND CHECKS	4,127		20	3	26	0	4,401
4400	PAYROLL TAXES	370,434		22	3	0	0	4,410
4401	PAYROLL TAXES ADMINIST	11,004		22	3	0	0	4,420
4410	GROUP INSURANCE	312,346		22	3	0	0	4,430
4420	LIABILITY INSURANCE	62,463	62,463	26	3	0	0	4,435
4425	INSURANCE-OWNERS			22	3	21	0	4,436
4430	WORKMENS COMP INSURANCE	84,754		22	3	0	0	4,450
4450	CENTRAL OFFICE FEES	412,770		19	3	34	0 **	4,460
4460	BAD DEBTS	77,000		27	3	24	-77,000	4,461
4470	LOST ITEMS-RESIDENTS	0		27	3	0		4,470
4490	MISCELLANEOUS	0		27	3	0	0	4,475
4510	REAL ESTATE TAXES	0	0	33	3	0	0	4,486
4600	LEASED EQUIPMENT	16,452	25,480	35	3	16	0	4,490
5110	MAINTENANCE SALARIES	88,318	95,254	6	1	0	0	4,496
5120	MAINTENANCE SICK & VAC	6,936		6	1	0	0	4,510
5130	ELECTRIC	73,394	166,749	5	3	0	0	4,600
5131	NATURAL GAS	52,613		5	3	0	0	5,110
5132	HEATING & DEISEL OIL			5	3	0	0	5,120
5133	WATER & SEWER	40,742		5	3	0	0	5,130
5134	TRASH COLLECTION	19,447	71,192	6	3	0	0	5,131
5140	PROPERTY PLANT REPLACEMNT	49,903	106,990	6	2	0	0	5,133
5160	GENERAL REPAIR & MAINT	57,087		6	2	0	0	5,134
5165	MAINTENANCE CONTRACTS	51,745		6	3	0	0	5,140
5210	DIETARY WAGES	506,524	544,051	1	1	0	0	5,160
5220	DIETARY SICK & VAC	37,527		1	1	0	0	5,165
5240	SALES TAX			2	3	13	0	5,210
5248	FOOD PURCHASES	348,489	99,605	2	2	0	0	5,220
5250	SUPPLIES-DISHWASHING	4,553	22,652	1	2	0	0	5,248

5260	DIETARY REPLACEMENT	5,424		1	2	0	0	5,250
5270	KITCHEN SUPPLIES-PAPER	12,675		1	2	0	0	5,260
5295	MEAL CREDIT	-248,884		2	2	0	0	5,270
5310	LAUNDRY WAGES	74,324	80,222	4	1	0	0	5,295
5340	LAUNDRY SICK & VAC	5,898		4	1	0	0	5,310
5370	LAUNDRY REPLACEMENT	16,406	23,415	4	2	0	0	5,340
5380	LAUNDRY REIMBURSEMENT			4	3	0	0	5,370
5390	LAUNDRY SUPPLIES	7,009		4	2	0	0	5,380
5410	HOUSEKEEPING WAGES	141,828	151,704	3	1	0	0	5,390
5440	HOUSEKEEPING SICK & VAC	9,876		3	1	0	0	5,410
5480	HOUSEKEEPING SUPPLIES	69,856	69,939	3	2	0	0	5,440
5490	HOUSEKEEPING SUPPLIES-PPR	83		3	2	0	0	5,480
6010	RN WAGES-MEDICARE		2,694,758	10	1	0	0	5,490
6020	RN WAGES-NON MEDICARE	587,211		10	1	0	0	6,020
6030	DON WAGES	69,610		10	1	0	0	6,030
6035	ADON	56,554		10	1	0	0	6,035
6040	RN SICK & VACATION	53,072		10	1	0	0	6,040
6110	LPN WAGES-MEDICARE	481,275		10	1	0	0	6,120
6120	LPN WAGES-NON MEDICARE	0		10	1	0	0	6,140
6130	LPN WAGES OTHER			10	1	0	0	6,220
6140	LPN SICK & VACATION	45,776		10	1	0	0	6,240
6210	AIDE WAGES-MEDICARE			10	1	0	0	6,245
6220	AIDE WAGES-NON MEDICARE	1,236,322		10	1	0	0	6,246
6230	WARD CLERKS			10	1	0	0	6,247
6240	AIDE VACATION & SICK	87,852		10	1	0	0	6,250
6245	CONTRACT NURSES-RN	0		10	3	0	0	6,255
6246	CONTRACT NURSES-LPN	0		10	3	0	0	6,260
6247	CONTRACT NURSES-AIDES	0		10	3	0	0	6,270
6250	NURSE AIDE TRAINING WAGES	8,507	8,507	13	1	0	0	6,275
6255	NURSE AID TRAINING EXP	58	58	13	2	0	0	6,290
6260	NURSE AIDE TRAINING REIMB	0		0	0	0	0	6,295
6270	REHAB WAGES	68,720		10	1	0	0	6,390
6275	REHAB SICK & VAC	8,366		10	1	0	0	6,490

6280	NURSING DEPT EDUCATION			23	3	0	0	7,280
6290	NURSING SUPPLIES	52,554	215,369	10	2	0	0	7,281
6295	NURSING SUPPLIES	153,038		10	2	0	0	7,380
6390	REPLACEMENT-NURSING	9,777		10	2	0	0	7,391
6490	NURSING OTHER	4,214	12,712	10	3	0	0	7,393
7280	DRUG PURCHASES	417,812	872,116	39	2	0	0 ***	7,510
7281	DRUG PURCHASES-OTHER	449,981		39	2			7,540
7380	LABORATORY SERVICES	50,481	928,530	39	3	0	0	7,590
7410	HOME HEALTH SALARY			39	1	0	0	7,620
7440	HOME HEALTH SICK & VAC			39	1	0	0	7,660
7450	HOME HEALTH EXPENSES			39	3	0	0	7,710
7510	ACTIVITES WAGES	81,464	88,459	11	1	0	0	7,720
7540	ACTIVITIES SICK & VAC	6,995		11	1	0	0	7,730
7590	ACTIVITIES SUPPLIES	5,501	5,501	11	2	0	0	7,740
7595	ACTIVITIES FEES	0	0	11	3	0	0	7,750
7610	PT WAGES			39	1	0	0	7,770
7611	PT SICK & VACATION			39	1	0	0	7,820
7620	PT FEES	396,477		39	3	0	0 ***	7,890
7660	PT SUPPLIES	4,323		39	2	0	0	7,960
7710	SOCIAL SERVICE WAGES	35,025	36,516	12	1	0	0	8,120
7720	SOCIAL SERVICE SICK & VAC	1,491		12	1	0	0	8,125
7730	SOCIAL SERVICE EXPENSES	1,254	1,254	12	2	0	0	8,130
7740	OT FEE	426,369		39	3	0	0 ***	8,150
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0	9,510
7770	SPEECH THERAPY FEE	55,203		39	3	0	0 ***	9,520
7800	BEAUTICIAN WAGES		0	40	1	0	0	9,530
7810	BEAUTICIAN SICK & VAC			40	1	0	0	
7820	BEAUTICIAN FEES	15,830	15,830	40	3	0	0	
7890	BEAUTY SHOP SUPPLIES	601	601	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	569,400	569,400	34	3	0	0	

8120	INTEREST EXPENSE	27,114	27,114	32	3	14	-17,273	
8130	DEPRECIATION	0	0	30	3	9	0	
8150	LOAN FEE AMORTIZATION	0		32	3	0	0	0
9510	INTEREST INCOME	-17,273		32	0	10	0	
9520	MISC NON-OPERATING INCOME	0		0	0	0	0	
9700	INCOME TAXES	0		0	0	0	0	
		8,830,519	8,847,792					
			17,273					
GRAND TOTALS		-804,609					-143,608	
		(NET INCOME)						
		0						

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0

	G/L	RECAP CENSUS
PP	13,874	13,874
IPA	21,867	21,867
medic	7,087	7,087
		42,828

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3,007 PATIENT 13,874

3,007	PATIENT	21,867
3,007	PATIENT	7,087
		0
3,010	BASIC CI	(8,646,918)
3,020	BASIC CI	0
3,030	BASIC CI	0
		0
		0
		0
		0
3,080	NURSING	(52,565)
3,081	NURSING	0
3,082	NURSING	0
3,083	NURSING	0
3,100	DRUGS-N	(1,631,065)
		0
3,110	PHYSICA	(3,244,102)
		0
3,112	PHYSICA	0
3,113	PHYSICA	0
3,140	LABORATORY INCOME	
		0
3,152	ST/OT TH	0
3,153	ST/OT TH	0
3,185	REHAB/ISOLATION/OTHER CHG	
3,410	IPA/OTH	0
3,411	MEDICA	0
3,420	MEDICA	3,919,158

3,520	RENT IN(	0
3,530	BEAUTY	(19,487)
		0
3,570	VENDIN(	(290)
3,590	EQUIPMI	(9,564)
3,595	RESIDEN	(27,411)
3,600	MISC IN(	0
4,110	G&A WA	249,812
4,111	ADMINIS	106,016
4,115	G&A PT(	12,618
4,120	EMPLOY	22,350
4,130	EMPLOY	2,891
4,135	EMPLOY	5,518
4,250	OFFICE S	7,483
4,255	POSTAG	5,689
4,260	TELEPH(	6,661
4,275	TRAININ	8,844
		0
4,280	GENERA	8,240
4,281	MEAL E)	103
4,285	EDUCAT	1,773
4,289	MEETIN(	0
4,290	HELP W/	10,237
4,291	PROMOT	6,195
4,292	PUBLIC I	13,759
4,300	LICENSE	72,186
4,310	DUES & S	9,972
4,320	CONTRI	4,545
4,350	PROFESS	7,953
4,355	MEDICA	2,400
		698
		7,800

4,364	SOCIAL S	4,252
4,370	TV RENT	9,028
4,383	BACKGR	4,127
4,390	OTHER T	0
4,400	PAYROL	370,434
4,401	PAYROL	11,004
4,410	GROUP I	312,346
4,420	LIABILIT	62,463
4,430	WORKM.	81,774
4,435	W/C-FIRS	584
4,436	DRUG TE	2,396
4,450	MANAGI	412,770
4,460	BAD DEI	77,000
4,461	BAD DEI	77,116
4,470	LOST ITI	0
4,475	UNIFORM	957
4,486	SERVICE	29,360
4,490	MISC EX	432
4,496	MISC. M.	8,462
4,510	REAL ES	0
4,600	LEASED	16,452
5,110	MAINTEI	88,318
5,120	MAINTEI	6,936
5,130	ELECTRI	73,394
5,131	NATURA	52,613
5,133	WATER &	40,742
5,134	TRASH C	19,447
5,140	PROP/PL.	49,903
5,160	GENERA	57,087
5,165	MAINTEI	22,385
5,210	DIETARY	506,524
5,220	DIETARY	37,527
5,248	FOOD PU	348,057

5,250	SUPPLIE	4,553
5,260	REPLACI	5,424
5,270	KITCHEN	12,675
5,295	MEAL IN	(248,884)
5,310	LAUNDR	74,324
5,340	LAUNDR	5,898
5,370	REPLACI	16,406
		0
5,390	SUPPLIE	7,009
5,410	HOUSEK	141,828
5,440	HOUSEK	9,876
5,480	SUPPLIE	69,856
5,490	SUPPLIE	83
6,020	RN WAG	587,211
6,030	DON WA	69,610
6,035	ADON W	56,554
6,040	RN PTO &	53,072
6,120	LPN WAG	481,275
6,140	LPN PTO	45,776
6,220	AIDES W	1,236,322
6,240	AIDES PT	87,852
6,245		0
		8,507
		58
		0
6,270	REHAB W	68,720
6,275	REHAB P	8,366
6,290	NURSING	52,554
6,295	NURSING	153,038
6,390	REPLACI	9,777
6,490	OTHER	4,214

7,280	DRUG PU	417,812
7,281	DRUG PU	449,981
7,380	LABORA	13,207
7,390	X-RAY S	37,274
		0
7,510	ACTIVIT	81,464
7,540	ACTIVIT	6,995
7,590	ACTIVIT	5,501
7,620	PHYSICA	396,477
7,660	P.T. SUPI	4,323
7,710	SOCIAL S	35,025
7,720	SOCIAL S	1,491
7,730	SOCIAL S	1,254
7,740	OCCUPA	426,369
7,770	SPEECH	55,203
7,820	BEAUTIC	15,830
		601
		0
8,120	INTERES	0
		27,114
8,130	DEPRECI	0
		0
9,510	INTERES	(17,273)
9,520	MISC NO	0
4,220		0
8,100		569,400
9,702		0
5,230		0
		(804,609)

Expenses Fixed Assets

0