FOR BHF USE

LL1

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

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0050492

Facility Name: Heritage Health Dwight

Address: 300 East Mazon Ave (Number) Dwight (City) 60420 (Zip Code)

County: Livingston

Telephone Number: (815) 584-1240 **Fax #** ( )

HFS ID Number:

Date of Initial License for Current Owners: July 2006

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Dave Underwood **Telephone Number:** 309 823-7135
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/16 to 12/31/16 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed)
(Date)
(Type or Print Name) David M Underwood
(Title) EVP & CFO

Paid Preparer
(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	92	Skilled (SNF)	92	33,672	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	92	TOTALS	92	33,672	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	18,151	9,282	3,503	30,936	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,151	9,282	3,503	30,936	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.87%

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

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

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified _____ and days of care provided 3,503

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

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

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

Tax Year: _____ Fiscal Year: _____

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	221,910	18,598		240,508		240,508	4,813	245,321			1
2	Food Purchase		216,741		216,741		216,741		216,741			2
3	Housekeeping	88,953	31,985		120,938		120,938	35	120,973			3
4	Laundry	66,988	14,927		81,915		81,915		81,915			4
5	Heat and Other Utilities			108,106	108,106		108,106	1,495	109,601			5
6	Maintenance	92,013	68,138	65,445	225,596		225,596	20,136	245,732			6
7	Other (specify):*											7
8	TOTAL General Services	469,864	350,389	173,551	993,804		993,804	26,479	1,020,283			8
	B. Health Care and Programs											
9	Medical Director			11,695	11,695		11,695		11,695			9
10	Nursing and Medical Records	1,879,939	171,259	11,913	2,063,111		2,063,111	(21,223)	2,041,888			10
10a	Therapy		693,973	9,428	703,401	(703,401)						10a
11	Activities	140,242	5,453		145,695		145,695		145,695			11
12	Social Services	36,076		3,686	39,762		39,762		39,762			12
13	CNA Training							1,186	1,186			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,056,257	870,685	36,722	2,963,664	(703,401)	2,260,263	(20,037)	2,240,226			16
	C. General Administration											
17	Administrative	79,986			79,986		79,986		79,986			17
18	Directors Fees											18
19	Professional Services			356,549	356,549		356,549	(335,958)	20,591			19
20	Dues, Fees, Subscriptions & Promotions			248,516	248,516	(217,755)	30,761	(8,475)	22,286			20
21	Clerical & General Office Expenses	242,127	25,278	15,664	283,069		283,069	281,033	564,102			21
22	Employee Benefits & Payroll Taxes			500,153	500,153		500,153	37,927	538,080			22
23	Inservice Training & Education			7,685	7,685		7,685	1,163	8,848			23
24	Travel and Seminar			10,496	10,496		10,496	(5,497)	4,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			42,921	42,921		42,921	15,910	58,831			26
27	Other (specify):*			(2,285)	(2,285)		(2,285)	2,436	151			27
28	TOTAL General Administration	322,113	25,278	1,179,699	1,527,090	(217,755)	1,309,335	(11,461)	1,297,874			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,848,234	1,246,352	1,389,972	5,484,558	(921,156)	4,563,402	(5,019)	4,558,383			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 Dwight #0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			193,865	193,865		193,865	26,167	220,032			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			41,772	41,772		41,772	(285)	41,487			32
33	Real Estate Taxes			49,335	49,335		49,335		49,335			33
34	Rent-Facility & Grounds			210,000	210,000		210,000	5,683	215,683			34
35	Rent-Equipment & Vehicles			11,916	11,916		11,916	8,566	20,482			35
36	Other (specify):*											36
37	**TOTAL Ownership**			506,888	506,888		506,888	40,131	547,019			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			566,582	566,582	703,401	1,269,983	(181,666)	1,088,317			39
40	Barber and Beauty Shops			4,254	4,254		4,254		4,254			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					217,755	217,755		217,755			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			570,836	570,836	921,156	1,491,992	(181,666)	1,310,326			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,848,234	1,246,352	2,467,696	6,562,282		6,562,282	(146,554)	6,415,728			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 Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(566)			10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(11,501)			19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(60,416)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	2,436			24
25	Fund Raising, Advertising and Promotional	(17,660)			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)**	$ (87,707)		$	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)	(58,847)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (58,847)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (146,554)		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 Dwight

ID# 0050492

Report Period Beginning: 01/01/16

Ending: 12/31/16

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15		0	33	15
16			24	16
17		0	20	17
18				18
19			24	19
20		0	27	20
21				21
22		(60,416)	19	22
23				23
24		2,436	27	24
25		(17,660)	20	25
26				26
27		0	22	27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(75,640)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Health Dwight **#** 0050492 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	4,813	0	0	0	0	0	0	0	0	4,813	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	35	0	0	0	0	0	0	0	0	35	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,495	0	0	0	0	0	0	0	0	1,495	5
6	Maintenance	0	0	20,136	0	0	0	0	0	0	0	0	20,136	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	26,479	0	0	0	0	0	0	0	0	26,479	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	(21,518)	295	0	0	0	0	0	0	0	0	(21,223)	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	1,186	0	0	0	0	0	0	0	0	1,186	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	(21,518)	1,481	0	0	0	0	0	0	0	0	(20,037)	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	(60,416)	(293,993)	18,451	0	0	0	0	0	0	0	0	(335,958)	19
20	Fees, Subscriptions & Promotions	(17,660)	0	9,185	0	0	0	0	0	0	0	0	(8,475)	20
21	Clerical & General Office Expenses	0	0	281,033	0	0	0	0	0	0	0	0	281,033	21
22	Employee Benefits & Payroll Taxes	0	0	37,927	0	0	0	0	0	0	0	0	37,927	22
23	Inservice Training & Education	0	0	1,163	0	0	0	0	0	0	0	0	1,163	23
24	Travel and Seminar	(11,501)	0	6,004	0	0	0	0	0	0	0	0	(5,497)	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	15,910	0	0	0	0	0	0	0	0	15,910	26
27	Other (specify):*	2,436	0	0	0	0	0	0	0	0	0	0	2,436	27
28	**TOTAL General Administration**	(87,141)	(293,993)	369,673	0	0	0	0	0	0	0	0	(11,461)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(87,141)	(315,511)	397,633	0	0	0	0	0	0	0	0	(5,019)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Health Dwight **#** 0050492 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	26,167	0	0	0	0	0	0	0	26,167	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(566)	0	0	281	0	0	0	0	0	0	0	(285)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	5,683	0	0	0	0	0	0	0	5,683	34
35	Rent-Equipment & Vehicles	0	0	0	8,566	0	0	0	0	0	0	0	8,566	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(566)	0	0	40,697	0	0	0	0	0	0	0	40,131	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	(181,666)	0	0	0	0	0	0	0	0	0	(181,666)	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	(181,666)	0	0	0	0	0	0	0	0	0	(181,666)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(87,707)	(497,177)	397,633	40,697	0	0	0	0	0	0	0	(146,554)	45

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Heritage Enterprises, Inc.	100	Attached Following This Page		Heritage Operations G	Bloomington	Mgmt. Services
				Green Tree Pharmacy	Minonk	Pharmacy

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [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 Organiza	$	GreenTree Pharmacy	0.00%	$ (21,518)	$ (21,518)	1
2	V	23	Adjustment for Related Organization		GreenTree Pharmacy	0.00%			2
3	V	39	Adjustment for Related Organization		GreenTree Pharmacy	0.00%	(181,666)	(181,666)	3
4	V	19	Adjustment for Related Organization	293,993	Heritage Operations Group, LLC	0.00%		(293,993)	4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 293,993			$ (203,184)	$ * (497,177)	14

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Operations Group LLC		$	$ 4,813	15
16	V	2	Food Purchase					0	16
17	V	3	Housekeeping					35	17
18	V	4	Laundry					0	18
19	V	5	Heat & Other Utilities					1,495	19
20	V	6	Maintenance					20,136	20
21	V	7	Other					0	21
22	V	9	Medical Director					0	22
23	V	10	Nursing & Medical Records					295	23
24	V	11	Activities					0	24
25	V	12	Social Service					0	25
26	V	13	Nurse Aide Training					1,186	26
27	V	14	Program Transportation					0	27
28	V	15	Other					0	28
29	V	17	Administrative					0	29
30	V	18	Directors Fees					0	30
31	V	19	Professional Services					18,451	31
32	V	20	Fees, Subscription, Promotions					9,185	32
33	V	21	Clerical & General Office Expenses					281,033	33
34	V	22	Employee Benefits & Payroll Taxes					37,927	34
35	V	23	Inservice Training & Education					1,163	35
36	V	24	Travel and Seminar					6,004	36
37	V	25	Other Admin. Staff Transportation					0	37
38	V	26	Insurance-Prop.Liab.Malpract					15,910	38
39	Total			$			$ 0	$ * 397,633	39

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Operations Group LLC		$	$ 0	15
16	V	30	Depreciation					26,167	16
17	V	31	Amortization of Pre-Op & Org					0	17
18	V	32	Interest					281	18
19	V	33	Real Estate Taxes					0	19
20	V	34	Rent-Facility & Grounds					5,683	20
21	V	35	Rent-Equipment & Vehicles					8,566	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	$ * 40,697	39

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Heritage Operations Group
Street Address: Box 3188
City / State / Zip Code: Bloomington, IL 61701
Phone Number: ( )
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,571	26	$ 134,491	$ 133,835	92	$ 4,813	1
2	2	Food Purchase	Beds	2,571	26	0	0	92	0	2
3	3	Housekeeping	Beds	2,571	26	965	0	92	35	3
4	4	Laundry	Beds	2,571	26	0	0	92	0	4
5	5	Heat & Other Utilities	Beds	2,571	26	41,789	0	92	1,495	5
6	6	Maintenance	Beds	2,571	26	562,719	88,582	92	20,136	6
7	7	Other	Beds	2,571	26	0	0	92	0	7
8	9	Medical Director	Beds	2,571	26	0	0	92	0	8
9	10	Nursing & Medical Records	Beds	2,571	26	8,251	9,150	92	295	9
10	11	Activities	Beds	2,571	26	0	0	92	0	10
11	12	Social Service	Beds	2,571	26	0	0	92	0	11
12	13	Nurse Aide Training	Beds	2,571	26	33,130	26,566	92	1,186	12
13	14	Program Transportation	Beds	2,571	26	0	0	92	0	13
14	15	Other	Beds	2,571	26	0	0	92	0	14
15	17	Administrative	Beds	2,571	26	0	0	92	0	15
16	18	Directors Fees	Beds	2,571	26	0	0	92	0	16
17	19	Professional Services	Beds	2,571	26	515,620	0	92	18,451	17
18	20	Fees, Subscription, Promotions	Beds	2,571	26	256,684	0	92	9,185	18
19	21	Clerical & General Office Expense	Beds	2,571	26	7,853,640	7,408,797	92	281,033	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,571	26	1,059,901	0	92	37,927	20
21	23	Inservice Training & Education	Beds	2,571	26	32,489	0	92	1,163	21
22	24	Travel and Seminar	Beds	2,571	26	167,777	0	92	6,004	22
23	25	Other Admin. Staff Transportatio	Beds	2,571	26	0	0	92	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,571	26	444,625	0	92	15,910	24
25	TOTALS					$ 11,112,081	$ 7,666,930		$ 397,633	25

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,571	26	$	$	92	$	1
2	30	Depreciation	Beds	2,571	26	731,247		92	26,167	2
3	31	Amortization of Pre-Op & Org	Beds	2,571	26			92		3
4	32	Interest	Beds	2,571	26	7,851		92	281	4
5	33	Real Estate Taxes	Beds	2,571	26			92		5
6	34	Rent-Facility & Grounds	Beds	2,571	26	158,824		92	5,683	6
7	35	Rent-Equipment & Vehicles	Beds	2,571	26	239,379		92	8,566	7
8	36	Other	Beds	2,571	26			92		8
9	38	Medically Nec Transportation	Beds	2,571	26			92		9
10	39	Ancillary Service Centers	Beds	2,571	26			92		10
11	40	Barber and Beauty Shops	Beds	2,571	26			92		11
12	41	Coffee and Gift Shops	Beds	2,571	26			92		12
13	42	Other	Beds	2,571	26			92		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,137,301	$		$ 40,697	25

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Bank of America		x	Working Capital							41,772	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 41,772	9
	B. Non-Facility Related*											
10	Interest Income										(566)	10
11												11
12	Allocated Corporate										281	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (285)	14
15	TOTALS (line 9+line14)						$	$			$ 41,487	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # _____

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

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 47,355	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.)		$ 47,166	2
3. Under or (over) accrual (line 2 minus line 1).		$ (189)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 49,524	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.		$ 49,335	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011	49,214	8
	2012	48,327	9
	2013	47,362	10
	2014	45,099	11
	2015	47,166	12

Accrual=Current year tax paid * 1.05.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Health Dwight COUNTY Livingston

FACILITY IDPH LICENSE NUMBER 0050492

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	050504483001		$ 44,573.10	$ 44,573.00
2.	050504483002		$ 1,541.68	$ 1,542.00
3.	050504483011		$ 1,050.86	$ 1,051.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 47,165.64	$ 47,166.00

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 30,300 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

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				$	1
2					2
3	TOTALS			$	3

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	92				$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1992 Improvements			1992	8,456						9
10	1993 Improvements			1993	586,243						10
11	1994 Improvements			1994	12,874						11
12	1995 Improvements			1995	496						12
13	Water Heater			1996	7,350						13
14	Interior Rehab (see attached)			1997	118,804						14
15	Garbage Disposal			1997	983						15
16											16
17	Parking Lot			1998	2,717						17
18	Interior Rehab			1998	17,242						18
19											19
20	Alarm Repair/Replacement			1999	1,120						20
21	Air Conditioning Unit			1999	2,461						21
22	Shower Room Repair			1999	6,345						22
23											23
24	Fire Dampers			2000	1,290						24
25	Boiler			2000	1,540						25
26											26
27	Water Heater			2001	7,200						27
28	Window Replacements			2001	4,437						28
29	Flooring -- Kitchen			2001	604						29
30	Code Alert System			2001	933						30
31	Motor Reolacement--A/C			2001	1,398						31
32											32
33	C/O Allocation					26,167		26,167			33
34	Book Depreciation					132,618		132,618			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 Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	A/C compressor	2002	$ 582	$		$	$	$	37
38	Boiler Tubing	2002	11,208						38
39	Backflow preventor	2002	2,803						39
40	Wallcoverings	2002	21,813						40
41	Compressor	2002	1,175						41
42	Rooftop A/C unit	2002	20,169						42
43	adustment	2002	(9,766)						43
44	Wallcoverings	2003	1,528						44
45	Rooftop A/C unit	2003							45
46	Exterior Doors	2003	3,121						46
47	30 Gallon Tank	2003	1,056						47
48	Compressor	2003	1,839						48
49	Walk in Freezer	2003	3,301						49
50	Disposal	2003	771						50
51									51
52	Fire Supression System	2004	1,523						52
53	Pump	2004	714						53
54	Boiler	2004	13,085						54
55	Water Softener	2004	1,467						55
56	Parking Lot Sealant	2004	2,800						56
57	Laundry drain	2004	2,350						57
58									58
59	Motor --Circulator	2005	1,674						59
60	Water Heater	2005	10,113						60
61	Kitchen Door	2005	240						61
62	A/C compressor	2005	175						62
63	Generator Panel	2005	833						63
64	Closet Rehab	2005	1,137						64
65	Exterior Lights	2005	127						65
66		2005	4,597						66
67		2005	1,059						67
68		2005	7,450						68
69		2005	1,967						69
70	TOTAL (lines 4 thru 69)		$ 893,404	$ 158,785		$ 158,785	$	$	70

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 893,404	$ 158,785		$ 158,785	$	$	1
2	Inline exhaust	2006	2,465						2
3	A/C compressor	2006	8,093						3
4	Exhaust fan	2006	2,435						4
5	Roof	2006	97,870						5
6	Dayroom -- paint	2006							6
7	Sewer	2006	2,260						7
8									8
9	Dayroom -- paint	2007	10,633						9
10	In-sink Erator	2007	895						10
11	Rooftop A/C	2007	12,269						11
12	Window	2007	583						12
13	Water Softener	2007	17,709						13
14	Water Heater	2007	11,668						14
15	Exterior Panting	2007	14,215						15
16	Water Heater	2007	12,140						16
17	adjustments	2007	(3,034)						17
18	Boiler	2008	6,030						18
19	Kitchen/Restroom Upgrade	2008	3,989						19
20	HVAC Unit	2008	13,845						20
21	Resident Room/Corridor Painting	2008	4,275						21
22									22
23	Shower	2009	33,402						23
24	Sidewalk	2009	3,860						24
25	Dining room rehab: flooring, wallcovering & labor	2009	16,336						25
26	Nurse Call system	2009	257,238						26
27									27
28									28
29	Fire Alarm	2010	47,091						29
30	Storage Shed/garage	2010	40,207						30
31	Asphalt Drive/parking lot		35,536						31
32	Facility Remodel		813,560						32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,358,974	$ 158,785		$ 158,785	$	$	34

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,358,974	$ 158,785		$ 158,785	$	$	1
2									2
3	Landscaping	2011	17,207						3
4	Facility Remodel	2011	99,642						4
5	Rooftop A/C	2011	16,547						5
6									6
7	Water heater	2012	13,186						7
8	Compressor	2012	6,742						8
9	Lighting Upgrade	2012	2,762						9
10									10
11	Rooftop A/C Units	2013	15,027						11
12									12
13	Rooftop AC Unit	2014	8,608						13
14	Install New Generator	2014	79,653						14
15	Roof Replacement-Partial	2014	23,796						15
16	Replace Water Heater	2014	13,400						16
17									17
18	Rooftop unit replacement - add Lennox; remove Trane	2015	12,936						18
19	Install amp disconnect to generator	2015	2,870						19
20	Replacment of condensor in mult zone compressor unit	2015	6,310						20
21	Purchase and installation of new dishwasher	2015	13,273						21
22	Upgrade of HVAC controls	2015	24,430						22
23									23
24	Replaced Carrier Unit compressor	2016	6,523						24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,721,886	$ 158,785		$ 158,785	$	$	34

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 910,236	$ 61,247	$ 61,247	$		$	71
72	Current Year Purchases	15,199						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 925,435	$ 61,247	$ 61,247	$		$	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		2009 Turtletop bus	2008	$ 61,091	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$ 61,091	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,708,412	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 220,032	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 220,032	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 Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Dwight Continental Manor.
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. [x] 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:		92		$ 210,000	5	15	3
4	Additions							4
5								5
6								6
7	TOTAL		92		$ 210,000 **			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 3/2014
    Ending 3/2019

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

	Fiscal Year Ending	Annual Rent
12.	/2017	$ 210,000
13.	/2018	$ 210,000
14.	/2019	$ 220,500

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [x] NO
16. Rental Amount for movable equipment: $ 11,916 Description: Televisions
    (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 Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

Facility Name & ID Number Heritage Health Dwight

STATE OF ILLINOIS
0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$ 275,317	$		$ 275,317	1
2	Licensed Speech and Language Development Therapist		hrs			56,517			56,517	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			234,748	0		234,748	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				693,973		693,973	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					9,428			9,428	13
14	TOTAL			$		$ 576,010	$ 693,973		$ 1,269,983	14

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

Facility Name & ID Number Heritage Health Dwight **#** 0050492 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/16 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 833	$	1
2	Cash-Patient Deposits	12,497		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,613,364		3
4	Supply Inventory (priced at FIFO)	24,899		4
5	Short-Term Investments			5
6	Prepaid Insurance	29,818		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(1,888,814)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ (207,403)	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	2,770,290		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	986,526		16
17	Accumulated Depreciation (book methods)	(2,538,402)		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)**	$ 1,218,414	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,011,011	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 181,987	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	12,497		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	256,354		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,590		31
32	Accrued Real Estate Taxes(Sch.IX-B)	49,524		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Bed Tax	28,553		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 532,505	$	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)**	$ 532,505	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 478,506	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,011,011	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 8,947	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 8,947	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	469,559	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)**	$ 469,559	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)**	$ 478,506	24 *

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

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,273,663	1
2	Discounts and Allowances for all Levels	(2,338,647)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,935,016	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,737,339	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,737,339	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	1,613	12
13	Barber and Beauty Care	5,982	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,328,945	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	22,380	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,358,920	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	566	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 566	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)**	$ 7,031,841	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	993,804	31
32	Health Care	2,963,664	32
33	General Administration	1,527,090	33
	B. Capital Expense		
34	Ownership	506,888	34
	C. Ancillary Expense		
35	Special Cost Centers	570,836	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)***	$ 6,562,282	40
41	**Income before Income Taxes (line 30 minus line 40)****	469,559	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 469,559	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 Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,763	1,856	$ 65,008	$ 35.03	1
2	Assistant Director of Nursing	580	611	19,725	32.28	2
3	Registered Nurses	22,049	23,209	692,039	29.82	3
4	Licensed Practical Nurses	2,336	2,459	62,185	25.29	4
5	CNAs & Orderlies	61,114	64,331	919,343	14.29	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,691	5,992	121,639	20.30	8
9	Activity Director					9
10	Activity Assistants	9,509	10,010	140,242	14.01	10
11	Social Service Workers	1,376	1,764	36,076	20.45	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	19,701	20,738	221,910	10.70	15
16	Dishwashers					16
17	Maintenance Workers	4,798	5,050	92,013	18.22	17
18	Housekeepers	7,977	8,397	88,953	10.59	18
19	Laundry	6,107	6,428	66,988	10.42	19
20	Administrator	1,984	2,088	79,986	38.31	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,197	10,734	242,127	22.56	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)	155,182	163,667	$ 2,848,234 *	$ 17.40	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		11,695		36
37	Medical Records Consultant		1,775		37
38	Nurse Consultant				38
39	Pharmacist Consultant		5,423		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		3,686		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 22,579		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 Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Rita Quigley			$ 79,986
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 79,986

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Operations Group	Mgt	$ 293,992
ADP	Payroll Tax Processing	1,345
Tango Inc.	ACA Compliance	796
Legal adj to Zero		60,416
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 356,549

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 61,568
Unemployment Compensation Insurance	31,585
FICA Taxes	217,890
Employee Health Insurance	167,332
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	21,778
Central Office Allocation	37,927
TOTAL (agree to Schedule V, line 22, col.8)	$ 538,080

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	6,063
Health Care Worker Background Check	
(Indicate # of checks performed)	2,117
PR	8,168
Dues & Subscriptions	7,073
License & Fees	1,299
Central Office Allocation	9,185
Less: Public Relations Expense	(8,168)
Non-allowable advertising	(3,451)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 22,286

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	8,098
	164
Seminar Expense	2,234
	(5,497)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Health Dwight # 0050492 Report Period Beginning: 01/01/16 Ending: 12/31/16

XX. GENERAL INFORMATION:

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

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

(3) Did the nursing home make political contributions or payments to a politica
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 fo
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 Departmen
during this cost report period. $ **217,755**
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 tc
the Department, in addition to the daily rate, been properly classifiec
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 fo
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. $ **826**

(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 fo
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

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

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

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

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Line #	Adjustment Amount									
1009			PETTY CASH	833							1,009	1,009	CASH	833				
1010			CASH IN BANK								1,100	1,100	ACCTS RI	1,834,139				
1040			CASH IN BANK-PAYROLL								1,101	1,101	ALLOW. I	(220,775)				
1100			ACCOUNTS RECEIVABLE	1,613,364							1,110	1,110	ACCTS RECEIV-M/C					
1110			MEDICARE RECEIVABLES								1,125	1,125	ACCTS RECEIV-IPA					
1125			IPA INCOME RECEIVABLE								1,135	1,135	ACCTS RECEIV-IC					
1130			MEDICARE COST REPORT								1,140	1,140	UNAPPLIED CASH RECEIPTS					
1135			ACCOUNTS RECEIVABLE-IC								1,145	1,145	A/R SUSPENSE-REFUNDS					
1140			UNAPPLIED CASH RECEIPTS								1,200	1,200	PREPAID	29,818				
1145			A/R SUSPENSE-REFUNDS								1,220	1,220	OTHER PREPAID EXPENSES					
1190			ACCRUED INTEREST REC								1,300	1,300	DIETARY INVENTORY					
1200			PREPAID INSURANCE	29,818							1,310	1,310	SUPPLIES	24,899				
1220			OTHER PREPAID EXPENSES								1,320	1,320	LINEN INVENTORY					
1300			FOOD INVENTORY								1,409	1,409	LAND	0				
1310			SUPPLIES INVENTORY	24,899							1,450	1,450	FURNITU	986,526				
1409			LAND	0							1,460			(882,168)				
1450			FURNITURE & EQUIPMENT	986,526							1,475	1,475	BUILDIN	2,770,290				
1460			ACCUM DEPR-FURN & EQUI	-882,168							1,490	1,490	ACCUM I	(1,656,234)				
1475			BUILDING & IMPROVEMENT	2,770,290							1,530	1,530	RESIDEN	12,497				
1490			ACCUM DEPR-BUILDING	-1,656,234							1,550	1,550	LOAN FE	0				
1530			RESIDENT FUNDS	12,497							1,551	1,551	LOAN FEES ADDED					
1550			LOAN FEES	0							1,850	1,850	INTERCO	(1,888,814)				
1560			REAL ESTATE TAX ESCROW								2,010	2,010	ACCOUN	(181,987)				
1575			REIMBURSABLE PURCHASES								2,100	2,095	BONUSES PAYABLE					
1850			INTRACOMPANY	-1,888,814							2,100	2,100	ACCRUEI	(116,466)				
2010			ACCOUNTS PAYABLE	-181,987							2,100	2,100	PR CLEARING-BENEFITS					
2095			BONUSES PAYABLE								2,100	2,100	PR CLEARING-LABOR					
2100			ACCRUED PAYROLL	-116,466							2,110	2,110	ACCRUEI	(139,888)				
2110			ACCRUED VACATION PAY	-139,888							2,120	2,120	U.C. TAX	0				
2120			UC TAXES PAYABLE								2,125	2,125	FICA TAX	(3,590)				
2125			FICA TAX PAYABLE	-3,590	-3,590						2,130	2,130	FEDERAL W/H TAX PAYABLE					
2130			FIT PAYABLE								2,140	2,140	STATE W/H TAX PAYABLE					
2140			STATE W/H PAYABLE		0						2,152	2,152	WORKERS COMP ACCRUAL					
2145			EARNED INCOME CREDIT								2,225	2,225	EMPLOYEEE INSURANCE REFUND					
2150			UC FED CREDIT REDUCTION								2,230	2,230	PAYROLL SAVINGS					
2230			PAYROLL SAVINGS								2,235	2,240	UNITED FUND					
2235			IRA W/HOLDINGS								2,240	2,246	GROUP INSURANCE - CAFETERIA					
2240			UNITED WAY								2,246	2,250	401K W/H					
2245			GROUP INSURANCE PAYABLE								2,250							
2246			GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260	WAGE G/	0				
2260			WAGE GARNISHMENTS								2,300	2,300	ACCRUEI	0				
2280			MISC PAYROLL DEDUCTIONS								2,320	2,320	IPA PAYM	(28,553)				
2300			ACCRUED INTEREST PAYAI	0							2,350	2,350	REAL EST	(49,524)				
2310			SALES TAX PAYABLE								2,385			0				
2320			IPA PAYMENTS PAYABLE	-28,553							2,400	2,400	CURRENT PORTION OF LT DEBT					
2350			REAL ESTATE TAX PAYABL	-49,524							2,512	2,512	DUE TO F	(12,497)				
2385			ACTIVITY FUND	0							2,600	2,600	LASALLE	0				
2390			SECURITY DEPOSITS	0							2,600							
2391			VOLUNTEER FUND								2,625	2,625	LASALLE CONSTR. LOAN #2					
2393			HEART FUND/BAZAAR								2,625							
2395			DEFERRED INC EMP & MEM								2,695	2,695	CURRENT PORTION OF LT DEBT					
2400			CURRENT PORTION LT DEBT								2,720	2,720	RETAINE	(8,947)				
2460			INCOME TAXES PAYABLE										net income	(469,559)				
2512			DUE TO RESIDENTS	-12,497														
2600			MORTGAGE PAYABLE	0														
2650			EQUIPMENT LOAN PAYABLE										balance	0				
2695			CURRENT PORTION LT DEBT															
2696			DEFERRED INCOME TAXES															
2710			COMMON STOCK															
2720			RETAINED EARNINGS	-8,947														
2970			PROFIT/LOSS FOR PERIOD	-469,559														
3007.1			PATIENT DAYS-PRIVATE	9,282											3,007	3,007	PATIENT DA	9,282
3007.2			PATIENT DAYS-IPA	18,151											3,007	3,007	PATIENT DA	18,151
3007.3			PATIENT DAYS-MEDICARE	3,503											3,007	3,007	PATIENT DA	3,503
3007.4			PATIENT DAYS-CONVERSION												3,007			0
3007.5			PATIENT DAYS-LICENSED												3,007			
3007.6			PATIENT DAYS-TOTAL												3,007			
3010		1	BASIC CHARGE-PRIVATE &	-6,184,687		0	0	0	0						3,007			
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0						3,010	3,010	BASIC CHAR	(6,184,687)
3020		1	BASIC CHARGE-IPA	0		0	0	0	0						3,020	3,020	BASIC CHAR	0
3030		1	BASIC CHARGE-MEDICARE	0		0	0	0	0						3,030	3,030	BASIC CHAR	0
3035		4	DAY CARE/HOME CARE			0	0	0	0						3,040			167,247
3040		1	LIGHT NURSING CARE			0	0	0	0						3,050			0
3050		1	MEDIUM NURSING CARE			0	0	0	0						3,060			0
3060		1	HEAVY NURSING CARE			0	0	0	0						3,061			0
3061		1	SKILLED NURSING CARE												3,080	3,080	NURSING SU	(54,249)
3080		1	NURSING SUPPLIES-PRIVAT	-54,249		0	0	0	0						3,081	3,081	NURSING SU	0
3081		1	NURSING SUPPLIES-IPA			0	0	0	0						3,082	3,082	NURSING SU	0
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0						3,083	3,083	NURSING SU	0
3083		1	NURSING SUPPLIES MED PT B												3,100	3,100	DRUGS-MED	(1,328,945)
3100		17	DRUGS	-1,328,945		0	0	0	0						3,101			0
3101		17	DRUGS-OTHER												3,110	3,110	PHYSICAL TI	(1,737,339)
3110		6	PT-PRIVATE	-1,737,339		0	0	0	0						3,111			0
3111		6	PT-IPA			0	0	0	0						3,112	3,112	PHYSICAL TI	0
3112		6	PT-MEDICARE PART A			0	0	0	0						3,113	3,113	PHYSICAL TI	0
3113		6	PT-MEDICARE PART B			0	0	0	0						3,140	3,140	LABORATORY INCOME	
3130		1	PUBLIC AID ASSESSMENT II	167,247											3,150			0
3140		19	LABORATORY INCOME			0	0	0	0						3,151			
3150		6	SPEECH/OT-PRIVATE			0	0	0	0						3,152	3,152	ST/OT THER/	0
3151		6	SPEECH/OT-IPA			0	0	0	0						3,153	3,153	ST/OT THER/	0
3152		6	SPEECH/OT-MED PART A			0	0	0	0						3,160	3,185	REHAB/ISOLATION/OTHER CHG	
3153		6	SPEECH/OT MED PART B												3,410	3,410	IPA/OTHER I	0
3410		2	IPA DISCOUNTS	2,338,647		0	0	0	0						3,411	3,411	MEDICARE F	0
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0						3,420	3,420	MEDICARE I	2,285,199
3420		2	MEDICARE DISCOUNTS			0	0	0	0						3,500			
3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0						3,520	3,520	RENT INCOM	0
3520		16	RENT INCOME	0		6	0	6	0						3,530	3,530	BEAUTY SH	(5,982)
3530		13	BEAUTY SHOP	-5,982		0	0	0	0						3,560			(1,069)
3560		12	ACTIVITY FUND INCOME	-1,069		0	0	0	0						3,570	3,570		(544)
3570		12	VENDING INCOME/EXPENSI	-544		0	0	0	0						3,590	3,590	EQUIPMENT	(34,727)
3580		12	MANAGEMENT FEES			0	0	0	0						3,595	3,595	RESIDENT TI	(22,380)
3590		1	EQUIPMENT RENTAL	-34,727		0	0	0	0						3,600	3,600	MISC INCOM	0
3595		21	RESIDENT TRANSPORTATIC	-22,380		0	0	0	0						4,110	4,110	G&A WAGES	220,762
3600		21	MISC INCOME	0		0	0	0	0						4,111	4,111	ADMINISTR/	79,986
4110			GENERAL & ADMINIST WAC	220,762	242,127	21	1	17	0						4,115	4,115	G&A PTO & I	21,365
4111			ADMINISTRATOR WAGES	79,986	79,986	17	1	0	0						4,120	4,120	EMPLOYEE I	21,241
4115			VACATION & SICK - G&A	21,365		21	1	0	0						4,121			
4120	4475		EMPLOYEE BENEFITS	22,628	500,153	22	3	0	0						4,130	4,130	EMPLOYEE S	0
4125			EMPLOYEE HEPETITIS VACI	0		22	3	0	0						4,135	4,135	EMPLOYEE S	(850)
4130			EMPLOYEE SCHOLORSHIP V	0	167,247	21	1	0	0						4,250	4,250	OFFICE SUPI	10,872
4135			EMPLOYEE SCHOLORSHIP C	-850		23	3	0	0						4,255	4,255	POSTAGE	3,705
4220			DIRECTORS FEES	0	0	18	3	0	0						4,260	4,260	TELEPHONE	15,664
4250	4255		OFFICE SUPPLIES	25,278	25,278	21	2	0	0						4,275	4,275	TRAINING &	7,685
4260			TELEPHONE	15,664	15,664	21	3	0	0						4,276			
4275			TRAINING & EMPLOYEE DE	7,685	7,685	23	3	16	0 **						4,280	4,280	GENERAL TI	8,098
4280			GENERAL TRAVEL	8,098	10,496	24	3	16	0						4,281	4,281	MEAL EXPEI	164
4281			MEAL EXPENSE FOR TRAVE	164		24	3	19	0						4,285	4,285	EDUCATION	2,234
4285			EDUCATION & SEMINAR	2,234		24	3	19	-11,501 ***						4,289	4,289	MEETINGS E	0
4290			HELP WANTED ADVERTISIN	6,063	81,269	20	3	0	0	-50,508					4,290	4,290	HELP WANTI	6,063
4291			PROMOTIONAL ADVERTISII	6,041		20	3	25	-6,041						4,291	4,291	PROMOTION	6,041
4292			PUBLIC RELATIONS	8,168		20	3	25	-8,168						4,292	4,292	PUBLIC REL/	8,168
4300			LICENSES & FEES	51,807		20	3	17	0						4,300	4,300	LICENSE & F	51,807
4310			DUES & SUBSCRIPTIONS	7,073		20	3	17	-3,451						4,310	4,310	DUES & SUB	7,073
4320			CONTRIBUTIONS	0		27	3	20	0						4,320	4,320	CONTRIBUTI	0
4350			PROFESSIONAL FEES	62,556	356,549	19	3	22	-60,416						4,350	4,350	PROFESSION	62,556
4355			MEDICAL DIRECTOR	11,695	11,695	9	3	0	0						4,355	4,355	MEDICAL DI	11,695
4360			UTILIZATION REVIEW	0		10	3	0	0						4,362			1,775
4361			OTHER PHYSICIAN FEES			39	3	0	0						4,363			5,423
4362			MEDICAL RECORDS CONSU	1,775		10	3	0	0						4,364	4,364	SOCIAL SER'	3,686
4363			PHARMACIST FEES	5,423		10	3	0	0						4,370	4,370	TV RENTAL	10,376
4364			SOC SERV/ACT CONSULT	3,686	3,686	12	3	0	0						4,383	4,383	BACKGROUI	2,117
4370			TV RENTAL	10,376		35	3	5	0						4,390	4,390	OTHER TAXI	0
4380			INCOME TAXES		-2,285	27	3	26	0						4,400	4,400	PAYROLL T/	241,173
4383			BACKGROUND CHECKS	2,117		20	3	26	0						4,401	4,401	PAYROLL T/	8,302
4400			PAYROLL TAXES	241,173		22	3	0	0						4,410	4,410	GROUP INSU	167,332
4401			PAYROLL TAXES ADMINIST	8,302		22	3	0	0						4,420	4,420	LIABILITY II	42,921
4410			GROUP INSURANCE	167,332		22	3	0	0						4,430	4,430	WORKMAN'S	59,078
4420			LIABILITY INSURANCE	42,921	42,921	26	3	0	0						4,435	4,435	W/C-FIRST A	0
4425			INSURANCE-OWNERS			22	3	21	0						4,436	4,436	DRUG TESTI	2,490
4430			WORKMENS COMP INSURAI	61,568		22	3	0	0						4,450	4,450	MANAGEME	293,993
4450			CENTRAL OFFICE FEES	293,993		19	3	34	0 **						4,460	4,460	BAD DEBTS	(2,436)
4460			BAD DEBTS	-2,436		27	3	24	2,436						4,461	4,461	BAD DEBTS	53,448
4470			LOST ITEMS-RESIDENTS	151		27	3	0							4,470	4,470	LOST ITEMS-	151
4490			MISCELLANEOUS	0		27	3	0	0						4,475	4,475	UNIFORM E	1,387
4510			REAL ESTATE TAXES	49,335	49,335	33	3	0	0						4,486	4,486	M.I.S. Softwar	31,614
4600			LEASED EQUIPMENT	1,540	11,916	35	3	16	0						4,490	4,490	MISC EXPEN	242
5110			MAINTENANCE SALARIES	85,482	92,013	6	1	0	0						4,496	4,496	MISC. M.I.S. I	10,701
5120			MAINTENANCE SICK & VAC	6,531		6	1	0	0						4,510	4,510	REAL ESTAT	49,335
5130			ELECTRIC	41,358	108,106	5	3	0	0						4,600	4,600	LEASED EQU	1,540
5131			NATURAL GAS	18,519		5	3	0	0						5,110	5,110	MAINTENAN	85,482
5132			HEATING & DEISEL OIL			5	3	0	0						5,120	5,120	MAINTENAN	6,531
5133			WATER & SEWER	48,229		5	3	0	0						5,130	5,130	ELECTRIC	41,358
5134			TRASH COLLECTION	8,356	65,445	6	3	0	0						5,131	5,131	NATURAL G.	18,519
5140			PROPERTY PLANT REPLACI	14,292	68,138	6	2	0	0						5,133	5,133	WATER & SE	48,229
5160			GENERAL REPAIR & MAINT	53,846		6	2	0	0						5,134	5,134	TRASH COLI	8,356
5165			MAINTENANCE CONTRACT	57,089		6	3	0	0						5,140	5,140	PROP/PLANT	14,292
5210			DIETARY WAGES	210,914	221,910	1	1	0	0						5,160	5,160	GENERAL RI	53,846
5220			DIETARY SICK & VAC	10,996		1	1	0	0						5,165	5,165	MAINTENAN	25,475
5240			SALES TAX			2	3	13	0						5,210	5,210	DIETARY W/	210,914
5248			FOOD PURCHASES	217,567	216,741	2	2	0	0						5,220	5,220	DIETARY PT	10,996
5250			SUPPLIES-DISHWASHING	3,350	18,598	1	2	0	0						5,248	5,248	FOOD PURCI	217,325
5260			DIETARY REPLACEMENT	4,930		1	2	0	0						5,250	5,250	SUPPLIES DI	3,350
5270			KITCHEN SUPPLIES-PAPER	10,318		1	2	0	0						5,260	5,260	REPLACEME	4,930
5295			MEAL CREDIT	-826		2	2	0	0						5,270	5,270	KITCHEN SU	10,318
5310			LAUNDRY WAGES	62,393	66,988	4	1	0	0						5,295	5,295	MEAL INCOI	(826)
5340			LAUNDRY SICK & VAC	4,595		4	1	0	0						5,310	5,310	LAUNDRY W	62,393
5370			LAUNDRY REPLACEMENT	7,428	14,927	4	2	0	0						5,340	5,340	LAUNDRY P	4,595
5380			LAUNDRY REIMBURSEMENT			4	3	0	0						5,370	5,370	REPLACEME	7,428
5390			LAUNDRY SUPPLIES	7,499		4	2	0	0						5,380			0
5410			HOUSEKEEPING WAGES	83,429	88,953	3	1	0	0						5,390	5,390	SUPPLIES	7,499
5440			HOUSEKEEPING SICK & VAI	5,524		3	1	0	0						5,410	5,410	HOUSEKEEP	83,429
5480			HOUSEKEEPING SUPPLIES	31,985	31,985	3	2	0	0						5,440	5,440	HOUSEKEEP	5,524
5490			HOUSEKEEPING SUPPLIES-I	0		3	2	0	0						5,480	5,480	SUPPLIES-CI	31,985
6010			RN WAGES-MEDICARE		1,879,939	10	1	0	0						5,490	5,490	SUPPLIES-H	0
6020			RN WAGES-NON MEDICARE	644,810		10	1	0	0						6,020	6,020	RN WAGES	644,810
6030			DON WAGES	65,008		10	1	0	0						6,030	6,030	DON WAGES	65,008
6035			ADON	19,725		10	1	0	0						6,035	6,035	ADON WAGI	19,725
6040			RN SICK & VACATION	47,229		10	1	0	0						6,040	6,040	RN PTO & RE	47,229
6110			LPN WAGES-MEDICARE	57,698		10	1	0	0						6,120	6,120	LPN WAGES	57,698
6120			LPN WAGES-NON MEDICAR	0		10	1	0	0						6,140	6,140	LPN PTO & R	4,487
6130			LPN WAGES OTHER			10	1	0	0						6,220	6,220	AIDES WAGI	872,607
6140			LPN SICK & VACATION	4,487		10	1	0	0						6,240	6,240	AIDES PTO &	46,736
6210			AIDE WAGES-MEDICARE			10	1	0	0						6,245			0
6220			AIDE WAGES-NON MEDICAI	872,607		10	1	0	0						6,246			
6230			WARD CLERKS			10	1	0	0						6,247			
6240			AIDE VACATION & SICK	46,736		10	1	0	0						6,250			0
6245			CONTRACT NURSES-RN	0		10	3	0	0						6,255			0
6246			CONTRACT NURSES-LPN	0		10	3	0	0						6,260			0
6247			CONTRACT NURSES-AIDES	0		10	3	0	0						6,270	6,270	REHAB WAG	111,995
6250			NURSE AIDE TRAINING WAI	0	0	13	1	0	0						6,275	6,275	REHAB PTO /	9,644
6255			NURSE AID TRAINING EXP	0	0	13	2	0	0						6,290	6,290	NURSING SU	87,437
6260			NURSE AIDE TRAINING REII	0		0	0	0	0						6,295	6,295	NURSING SU	71,090
6270			REHAB WAGES	111,995		10	1	0	0						6,390	6,390	REPLACEME	12,732
6275			REHAB SICK & VAC	9,644		10	1	0	0						6,490	6,490	OTHER	4,715
6280			NURSING DEPT EDUCATION			23	3	0	0						7,280	7,280	DRUG PURCI	297,576
6290			NURSING SUPPLIES	87,437	171,259	10	2	0	0						7,281	7,281	DRUG PURCI	396,397
6295			NURSING SUPPLIES	71,090		10	2	0	0						7,380	7,380	LABORATOI	4,997
6390			REPLACEMENT-NURSING	12,732		10	2	0	0						7,391	7,390	X-RAY SERV	4,431
6490			NURSING OTHER	4,715	11,913	10	3	0	0						7,393			
7280			DRUG PURCHASES	297,576	693,973	39	2	0	0 ***						7,510	7,510	ACTIVITIES '	125,791
7281			DRUG PURCHASES-OTHER	396,397		39	2								7,540	7,540	ACTIVITIES I	14,451
7380			LABORATORY SERVICES	9,428	9,428	39	3	0	0						7,590	7,590	ACTIVITIES :	5,453
7410			HOME HEALTH SALARY			39	1	0	0						7,620	7,620	PHYSICAL TI	234,748
7440			HOME HEALTH SICK & VAC			39	1	0	0						7,660	7,660	P.T. SUPPLY	0
7450			HOME HEALTH EXPENSES			39	3	0	0						7,710	7,710	SOCIAL SER'	33,147
7510			ACTIVITES WAGES	125,791	140,242	11	1	0	0						7,720	7,720	SOCIAL SER'	2,929
7540			ACTIVITIES SICK & VAC	14,451		11	1	0	0						7,730	7,730	SOCIAL SERVICE-EXPENSES	
7590			ACTIVITIES SUPPLIES	5,453	5,453	11	2	0	0						7,740	7,740	OCCUPATIOI	275,317
7595			ACTIVITIES FEES	0	0	11	3	0	0						7,750			0
7610			PT WAGES			39	1	0	0						7,770	7,770	SPEECH THE	56,517
7611			PT SICK & VACATION			39	1	0	0						7,820	7,820	BEAUTICIAN	4,254
7620			PT FEES	234,748	566,582	39	3	0	0 ***						7,890			0
7660			PT SUPPLIES	0		39	2	0	0						7,960			0
7710			SOCIAL SERVICE WAGES	33,147	36,076	12	1	0	0						8,120	8,120	INTEREST	0
7720			SOCIAL SERVICE SICK & VA	2,929		12	1	0	0						8,125			41,772
7730			SOCIAL SERVICE EXPENSES	0	0	12	2	0	0						8,130	8,130	DEPRECIATI	193,865
7740			OT FEE	275,317		39	3	0	0 ***						8,150			0
7750			SOCIAL THERAPIST FEE	0	0	12	3	0	0						9,510	9,510	INTEREST IN	(566)
7770			SPEECH THERAPY FEE	56,517		39	3	0	0 ***						9,520	9,520	MISC NON-O	0
7800			BEAUTICIAN WAGES		0	40	1	0	0						9,530	4,220		0
7810			BEAUTICIAN SICK & VAC			40	1	0	0							8,100		210,000
7820			BEAUTICIAN FEES	4,254	4,254	40	3	0	0							9,702		0
7890			BEAUTY SHOP SUPPLIES	0	0	40	2	0	0							5,230		0
7910			VOLUNTEER COORDINATOR			21	1	0	0									(469,559)
7940			VOL COORD SICK & VAC			21	1	0	0									
7960			VOL COORD SUPPLIES	0		21	2	0	0									
8100			RENT	210,000	210,000	34	3	0	0								Expenses Fixed Assets	
8120			INTEREST EXPENSE	41,772	41,772	32	3	14	-566									0
8130			DEPRECIATION	193,865	193,865	30	3	9	0									
8150			LOAN FEE AMORTIZATION	0		32	3	0	0	0								
9510			INTEREST INCOME	-566		32	0	10	0									
9520			MISC NON-OPERATING INCI	0		0	0	0	0									
9700			INCOME TAXES	0		0	0	0	0									
				6,394,469	6,562,282													
					167,813													
GRAND TOTALS				-469,559					-87,707									
				(NET INCOME)														
				0														

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0

	G/L	RECAP CENSUS
PP	9,282	9,282
IPA	18,151	18,151
medicare	3,503	3,503
		30,936

Heritage Manor Dwight
HFS ID# 205412784001
HFS Cost Report - December 31, 2016
Schedule V - Column 5 Reclassifications

		Add (Subtract)
Reclassification of Provider Participation Fees		
Provider Participation Fee - $1.50	Line 20, Col 3	(50,508)
Provider Assesment Fee - $6.07	Line 20, Col 3	(167,247)
		(217,755)
Provider Participation Fee	Line 42	217,755
Reclassification of Ancillary Services Cost		
Cost of Drugs Purchased	Line 10(a), Col 2	(693,973)
Cost of Lab & Radiology Services Purchased	Line 10(a), Col 3	(9,428)
		(703,401)
Ancillary Service Centers	Line 39	703,401