

		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: 0049395

Facility Name: Heartland of Champaign

Address: 309 East Springfield Champaign 61820
Number City Zip Code

County: Champaign

Telephone Number: (217) 352-5135 Fax # (217) 352-9139

HFS ID Number:

Date of Initial License for Current Owners: 11/1/81

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
X Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Jeff Lewandowski Telephone Number: (419) 252-5736
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 06/01/15 to 05/31/16 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)
(Type or Print Name) Martin D. Allen
(Title) Director

Paid Preparer

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

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

Facility Name & ID Number Heartland of Champaign

0049395 Report Period Beginning: 06/01/15 Ending: 05/31/16

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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>102</u>	Skilled (SNF)	<u>102</u>	<u>37,332</u>	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	<u>102</u>	TOTALS	<u>102</u>	<u>37,332</u>	7

B. Census-For the entire report period.						
	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>12,522</u>	<u>6,037</u>	<u>9,261</u>	<u>27,820</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>12,522</u>	<u>6,037</u>	<u>9,261</u>	<u>27,820</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.52%

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 ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 11/01/81

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 04/07/11 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 102 and days of care provided 4,582

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☐ NO ☒

Tax Year: 12/31 Fiscal Year: 5/31
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number **Heartland of Champaign** # **0049395** Report Period Beginning: **06/01/15** Ending: **05/31/16**
V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	261,383	21,264	67,928	350,575		350,575		350,575			1
2	Food Purchase		265,228		265,228		265,228	(8,702)	256,526			2
3	Housekeeping	129,784	23,732	3,834	157,350		157,350		157,350			3
4	Laundry	51,562	17,280	13,131	81,973		81,973		81,973			4
5	Heat and Other Utilities			138,012	138,012	1,952	139,964		139,964			5
6	Maintenance	61,288	16,099	101,479	178,866		178,866		178,866			6
7	Other (specify):* Med Waste			645	645		645		645			7
8	TOTAL General Services	504,017	343,603	325,029	1,172,649	1,952	1,174,601	(8,702)	1,165,899			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	2,320,333	177,708	69,111	2,567,152	6,552	2,573,704		2,573,704			10
10a	Therapy	857,912	17,658	36,542	912,112		912,112		912,112			10a
11	Activities	64,042	4,899	123	69,064		69,064		69,064			11
12	Social Services	138,746	13	2,993	141,752		141,752		141,752			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,381,033	200,278	126,769	3,708,080	6,552	3,714,632		3,714,632			16
	C. General Administration											
17	Administrative	117,957		442,552	560,509	(173,466)	387,043		387,043			17
18	Directors Fees											18
19	Professional Services			52,513	52,513		52,513	(52,513)				19
20	Dues, Fees, Subscriptions & Promotions			164,456	164,456		164,456	(35,008)	129,448			20
21	Clerical & General Office Expenses	392,527	56,676	140,179	589,382		589,382	(57,679)	531,703			21
22	Employee Benefits & Payroll Taxes			798,925	798,925	29,370	828,295		828,295			22
23	Inservice Training & Education			2,013	2,013		2,013		2,013			23
24	Travel and Seminar			28,132	28,132		28,132		28,132			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			409,764	409,764		409,764		409,764			26
27	Other (specify):*											27
28	TOTAL General Administration	510,484	56,676	2,038,534	2,605,694	(144,096)	2,461,598	(145,200)	2,316,398			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,395,534	600,557	2,490,332	7,486,423	(135,592)	7,350,831	(153,902)	7,196,929			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.

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					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			189,804	189,804	10,000	199,804		199,804			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			539,272	539,272	125,592	664,864	(545,680)	119,184			32
33	Real Estate Taxes			67,759	67,759		67,759		67,759			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			84,318	84,318		84,318		84,318			35
36	Other (specify):*											36
37	TOTAL Ownership			881,153	881,153	135,592	1,016,745	(545,680)	471,065			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		303,382		303,382		303,382		303,382			39
40	Barber and Beauty Shops			6,473	6,473		6,473		6,473			40
41	Coffee and Gift Shops	49,159			49,159		49,159		49,159			41
42	Provider Participation Fee			185,138	185,138		185,138		185,138			42
43	Other (specify):* IV Therapy/ X-Ray/Lab		(37,126)	110,845	73,719		73,719		73,719			43
44	TOTAL Special Cost Centers	49,159	266,256	302,456	617,871		617,871		617,871			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	4,444,693	866,813	3,673,941	8,985,447		8,985,447	(699,582)	8,285,865			45

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

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	\$	10	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,702)	2		4
5	Telephone, TV & Radio in Resident Rooms		21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds	(789)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(285)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)		27		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(54,470)	21		18
19	Entertainment				19
20	Contributions	(1,587)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(45,128)	19		22
23	Malpractice Insurance for Individuals		25		23
24	Bad Debt	(1,062)	21		24
25	Fund Raising, Advertising and Promotional	(35,008)	20		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	(552,551)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (699,582)		\$	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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (699,582)		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.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Activity Income	\$	11	1
2	Misc. Income		21	2
3	Vending Income	(466)	21	3
4	Donations Revenue		21	4
5	Accounting/Collection Fees	(6,405)	19	5
6	Collection Agency		19	6
7	Loss on Disposal of Fixed Asset		36	7
8	HCP Lease Interest	(545,680)	32	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(552,551)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heartland of Champaign # 0049395 Report Period Beginning: 06/01/15 Ending: 05/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(8,702)	0	0	0	0	0	0	0	0	0	0	(8,702)	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	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(8,702)	0	0	0	0	0	0	0	0	0	0	(8,702)	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	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	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	(51,533)	0	0	0	0	0	0	0	0	0	0	(51,533)	19
20	Fees, Subscriptions & Promotions	(35,008)	0	0	0	0	0	0	0	0	0	0	(35,008)	20
21	Clerical & General Office Expenses	(58,659)	0	0	0	0	0	0	0	0	0	0	(58,659)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(145,200)	0	0	0	0	0	0	0	0	0	0	(145,200)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(153,902)	0	0	0	0	0	0	0	0	0	0	(153,902)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland of Champaign # 0049395 Report Period Beginning: 06/01/15 Ending: 05/31/16

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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(545,680)	0	0	0	0	0	0	0	0	0	0	(545,680)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(545,680)	0	0	0	0	0	0	0	0	0	0	(545,680)	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	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(699,582)	0	0	0	0	0	0	0	0	0	0	(699,582)	45

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
HCR Manor Care, LLC	100			HCR Manor Care Svcs	Toledo	Home Office
				HL Empl Svcs, LLC	Toledo	Personnel
				HL Rehab Svcs, LLC	Toledo	Therapy Mgmt Svcs
				HL Rehab Svcs, LLC	Toledo	Therapy Services
				HL Home Health Care	Toledo	Nursing Staff

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		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	Home Office Allocation	\$ 389,349	HCR Manor Care Services, LLC	100.00%	\$ 389,349	\$	1
2	V	Page 8							2
3	V								3
4	V	1-44	Personnel	4,444,693	Heartland Employment Services, LLC	100.00%	4,444,693		4
5	V	10a	Therapy Management	11,832	Heartland Rehabilitation Services, LLC	100.00%	11,832		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			\$ 4,845,874			\$ 4,845,874	\$ *	14

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

Facility Name & ID Number

Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2			Heartland of Canton IL, LLC	Canton				2
3			Heartland of Decatur IL, LLC	Decatur				3
4			Heartland of Galesburg IL, LLC	Galesburg				4
5			Heartland of Henry IL, LLC	Henry				5
6			Heartland of Macomb IL, LLC	Macomb				6
7			Heartland of Moline IL, LLC	Moline				7
8			Heartland of Normal IL, LLC	Normal				8
9			Heartland of Paxton IL, LLC	Paxton				9
10			Heartland of Peoria IL, LLC	Peoria				10
11			Heartland-Riverview of East Peoria IL, LLC	East Peoria				11
12			Manor Care at Arlington Heights	Arlington Heights				12
13			Manor Care of Elgin IL, LLC	Elgin				13
14			Manor Care of Elk Grove Village IL, LLC	Elk Grove Village				14
15			Manor Care of Hinsdale IL, LLC	Hinsdale				15
16			Manor Care of Homewood IL, LLC	Homewood				16
17			Manor Care of Kankakee IL, LLC	Kankakee				17
18			Manor Care of Libertyville IL, LLC	Libertyville				18
19			Manor Care of Naperville IL, LLC	Naperville				19
20			Manor Care of Northbrook IL, LLC	Northbrook				20
21			Manor Care of Oak Lawn (East) IL, LLC	Oak Lawn				21
22			Manor Care of Oak Lawn (West) IL, LLC	Oak Lawn				22
23			Manor Care of Palos Heights (West) IL, LLC	Palos Heights				23
24			Manor Care of Palos Heights (East) IL, LLC	Palos Heights				24
25			Manor Care of Rolling Meadows IL, LLC	Rolling Meadows				25
26			Manor Care of South Holland IL, LLC	South Holland				26
27			Manor Care of Westmont IL, LLC	Westmont				27
28			Manor Care of Wilmette IL, LLC	Wilmette				28
29			Arden Courts of Elk Grove Village IL, LLC	Elk Grove Village				29
30			Arden Courts of Geneva IL, LLC	Geneva				30

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Arden Courts of Glen Ellyn IL, LLC	Glen Ellyn				1
2			Arden Courts of Hazel Crest IL, LLC	Hazel Crest				2
3			Arden Courts of Northbrook IL, LLC	Northbrook				3
4			Arden Courts of Palos Heights IL, LLC	Palos Heights				4
5			Arden Courts of South Holland IL, LLC	South Holland				5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

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

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

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

Facility Name & ID Number Heartland of Champaign# 0049395

Report Period Beginning:

06/01/15Ending: 05/31/16

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 ☒ NO ☐

Name of Related Organization

HCR Manor Care Services LLC

Street Address

333 North Summit Street

City / State / Zip Code

Toledo, OH 43604-2617

Phone Number

(419) 252-5500

Fax Number

(419) 254-5495

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	\$ 818,127	\$	9,364,520	\$ 1,952	1
2	5	Utilities - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs			9,364,520	0	2
3	5	Utilities - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			9,364,520	0	3
4										4
5	10	Nursing - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	314,713	212,796	9,364,520	751	5
6	10	Nursing - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	2,144,378	1,338,476	9,364,520	5,801	6
7	10	Nursing - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			9,364,520	0	7
8										8
9	17	Gen/Admin-Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	60,268,030	28,103,285	9,364,520	143,804	9
10	17	Gen/Admin-Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	14,494,897	5,630,812	9,364,520	39,214	10
11	17	Gen/Admin-Direct to West Div SN	Accumulated Cost	928,114,340	85 NFs	3,257,281		9,364,520	32,865	11
12										12
13	22	Empl Bnfts-Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	5,205,729		9,364,520	12,421	13
14	22	Empl Bnfts-Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	6,264,775		9,364,520	16,949	14
15	22	Empl Bnfts-Direct to West Div SN	Accumulated Cost	928,114,340	85 NFs			9,364,520	0	15
16										16
17	30	Depreciation - Pooled	Accumulated Cost	3,924,650,842	559 NFs, HHs, & Re	3,394,861		9,364,520	8,100	17
18	30	Depreciation - Direct to all SNFs	Accumulated Cost	3,461,495,908	357 NFs	702,366		9,364,520	1,900	18
19	30	Depr - Direct to West Div SNFs	Accumulated Cost	928,114,340	85 NFs			9,364,520	0	19
20										20
21										21
22	32	Pooled Interest	Accumulated Cost	3,924,650,842		28,376,750		9,364,520	67,709	22
23	32	Directly Assigned Interest	Not Allocated			18,868,647			57,883	23
24		H/O Costs Allocated to Non-SNFs and Other Divisions				33,166,797				24
25	TOTALS					\$ 177,277,351	\$ 35,285,370		\$ 389,349	25

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	Conv. Sub. Debentures		X				\$ 802,268	\$ 766,551		0.0755	\$ 57,883	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7	Pooled Interest										67,709	7
8	Interest Expense / Interest Income										(6,408)	8
9	TOTAL Facility Related						\$ 802,268	\$ 766,551			\$ 119,184	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$	14
15	TOTALS (line 9+line14)						\$ 802,268	\$ 766,551			\$ 119,184	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A 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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2015 report.			\$	61,364	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.)			\$	67,231	2
3. Under or (over) accrual (line 2 minus line 1).			\$	5,867	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	61,892	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.			\$	67,759	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	62,362	8	
		2012	65,096	9	
		2013	66,340	10	
		2014	66,942	11	
		2015	67,519	12	
Line 2: \$67,230.55 = \$33,471.22 for 2nd half 2014 + \$33,759.33 for 1st half 2015				13	FROM R. E. TAX STATEMENT FOR 2015 \$ 13
Line 4: \$61,891.83 = \$33,759.33 for 2nd half 2015 + \$28,132.50 for Jan - May 2016				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.

FACILITY NAME Heartland of Champaign COUNTY Champaign
FACILITY IDPH LICENSE NUMBER 0049395
CONTACT PERSON REGARDING THIS REPORT Jeff Lewandowski
TELEPHONE (419) 252-5736 FAX #: (419) 254-5495

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)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>46-21-18-103-003</u>	<u>See Attached</u>	\$ <u>54,349.16</u>	\$ <u>54,349.16</u>
2. <u>46-21-18-103-005</u>	<u>See Attached</u>	\$ <u>2,672.76</u>	\$ <u>2,672.76</u>
3. <u>46-21-18-103-011</u>	<u>See Attached</u>	\$ <u>1,983.80</u>	\$ <u>1,983.80</u>
4. <u>46-21-18-103-012</u>	<u>See Attached</u>	\$ <u>3,438.94</u>	\$ <u>3,438.94</u>
5. <u>46-21-18-103-020</u>	<u>See Attached</u>	\$ <u>2,469.12</u>	\$ <u>2,469.12</u>
6. <u>46-21-18-103-021</u>	<u>See Attached</u>	\$ <u>2,604.88</u>	\$ <u>2,604.88</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u>67,518.66</u>	\$ <u>67,518.66</u>

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.)

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.

A. Square Feet: 23,745

B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☒ (c) Rent from Completely Unrelated Organization.

D. Does the Operating Entity?

☐ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1968	\$ 54,050	1
2			2007	249,936	2
3	TOTALS			\$ 303,986	3

XI. OWNERSHIP COSTS (continued)

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

	1		2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	102			1968	\$ 1,201,229	\$ (11,217)		\$ (11,217)	\$	1,255,310	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Current Year Depreciation					112,985		112,985		2,939,759	9
10				1985	3,107						10
11				1986	8,851						11
12				1987	74,516						12
13				1987	(55,068)						13
14				1988	41,139						14
15				1989	1,297						15
16				1990	20,319						16
17				1991	50,575						17
18				1992	374,174						18
19	RETIREMENTS			1992	(6,784)						19
20				1993	51,354						20
21				1994	48,400						21
22				1995	229,982						22
23	ELECTRICAL WORK			1996	17,102						23
24	WALL VINYL			1996	10,548						24
25	VINYL FLOORING			1996	14,858						25
26	INSTALL CAMERA SYSTEM			1996	1,453						26
27	REMODEL 13 ROOMS AND LOBBY			1996	35,665						27
28	HVAC			1996	21,101						28
29	ROOF WORK			1996	1,365						29
30	CORPORATE OVERHEAD-13 ROOMS/LOBBY			1996	7,272						30
31	CONCRETE WORK			1996	3,880						31
32	CARPET			1996	5,900						32
33	DIGITAL KEYPAD			1996	1,915						33
34	INSTALL EMERGENCY GENERATOR			1996	44,791						34
35	INSTALL CIRCUIT BREAKER			1996	3,289						35
36	HVAC			1996	1,867						36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 <u>INSTALL COVE BASE/SIGNS</u>	1996	\$ 2,612	\$		\$	\$	\$	37
38 <u>C/R 5/31/99 AUDIT ADJ. - CAPITAL LABOR</u>	1996	(7,272)						38
39 <u>WALLCOVERINGS</u>	1997	12,165						39
40 <u>CARPET</u>	1997	1,639						40
41 <u>INSTALL HYDROLIC CYLINDER</u>	1997	14,249						41
42 <u>UNIT PROTECTION SWITCH</u>	1997	6,354						42
43 <u>FURNISH/INSTALL TILES</u>	1997	16,476						43
44 <u>HANDRAILS</u>	1997	5,661						44
45 <u>PLUMBING</u>	1997	7,610						45
46 <u>VINYL TILE</u>	1997	1,643						46
47 <u>HAND RAILS</u>	1997	1,450						47
48 <u>FACILITY PLAN ALLOC</u>	1997	2,759						48
49 <u>INSTALL GATES</u>	1997	1,226						49
50 <u>CORNER GUARDS</u>	1997	314						50
51 <u>C/R 5/31/99 AUDIT ADJ. - ALLOC. FAC. PLAN</u>	1997	(2,758)						51
52 <u>ELECTRICAL</u>	1998	2,598						52
53 <u>REPLACE WINDOWS</u>	1998	2,763						53
54 <u>INSTALL QUARRY TILE</u>	1998	1,640						54
55 <u>INSTALL DUCTWORK</u>	1998	2,350						55
56 <u>CORPORATE OVERHEAD</u>	1998	1,702						56
57 <u>SECURITY SYSTEM</u>	1998	33,542						57
58 <u>ENTRYWAY/PARKING LOT WORK</u>	1998	2,209						58
59 <u>ELEVATOR EQUIP EVAL</u>	1998	700						59
60 <u>CARPENTRY</u>	1998	355						60
61 <u>WALLPAPER</u>	1998	400						61
62 <u>CARPETING/FLOORING</u>	1998	2,471						62
63 <u>PLUMBING</u>	1998	9,690						63
64 <u>ELECTRICAL</u>	1998	1,367						64
65 <u>HVAC</u>	1998	565						65
66 <u>PAINTING/WALLCOVERING</u>	1998	10,552						66
67 <u>GENERAL REQ</u>	1998	1,500						67
68 <u>CONTRACTORS</u>	1998	2,507						68
69	1998	500						69
70 <u>TOTAL (lines 4 thru 69)</u>		\$ 2,355,636	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	70

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

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,355,636	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	1
2	<u>C/R 5/31/99 AUDIT ADJ. - CORPORATE O/H</u>	1998	(1,702)						2
3	<u>DOOR/WINDOW</u>	1998	2,456						3
4	<u>ELEVATORS</u>	1998	3,433						4
5	<u>SIGNAGE</u>	1998	11,862						5
6	<u>CARPETING</u>	1999	5,993						6
7	<u>CALL LIGHT SYSTEM</u>	1999	42,342						7
8	<u>1997 BILLING FOR CONSTRUCTION</u>	1999	20,476						8
9	<u>INSTALL SECURE DOOR KIT</u>	1999	3,753						9
10	<u>FABRIC FOR PATIENT FURNITURE</u>	1999	121						10
11	<u>Reclass to Equipment - 7/22/04 IDPH verbal Adj.</u>	1999	(121)						11
12	<u>PLUMBING PARTS, LABOR, SHOWER RENOVATION</u>	1999	900						12
13	<u>FABRIC FOR PATIENT FURNITURE</u>	1999	674						13
14	<u>Reclass to Equipment - 7/22/04 IDPH verbal Adj.</u>	1999	(674)						14
15	<u>PAINT, WALLPAPER, CORRIDOR</u>	1999	8,471						15
16	<u>FIRE-SMOKE DAMPERS</u>	1999	(581)						16
17	<u>REMODEL KITCHEN RECEPTACLES</u>	1999	4,800						17
18	<u>NEW SHOWER BASE</u>	1999	6,870						18
19	<u>DISCOUNT, CAIN'S ROOFING</u>	1999	(2,221)						19
20	<u>CERAMIC TILE - 2 SHOWERS</u>	1999	2,718						20
21	<u>FIRE & SMOKE DAMPERS</u>	1999	9,527						21
22	<u>PROCARE 1000 NURSE CALL</u>	1999	17,494						22
23	<u>ZSN REPAIR</u>	1999	1,307						23
24	<u>DRAIN REPLACEMENT</u>	2000	875						24
25	<u>DRYWALL REPAIR</u>	2000	600						25
26	<u>CONTROL PANEL REPLACED</u>	2000	984						26
27	<u>WIRING FOR CAMERA SECURITY SYSTEM</u>	2000	6,979						27
28	<u>WALLCOVERINGS</u>	2000	364						28
29	<u>VINYL WALLCOVERINGS</u>	2000	1,662						29
30	<u>WALLCOVERING</u>	2000	1,566						30
31	<u>CLOSET DOORS</u>	2000	13,140						31
32	<u>WALLCOVERING</u>	2000	37						32
33	<u>WALLCOVERING - DINING RM</u>	2000	1,769						33
34	TOTAL (lines 1 thru 33)		\$ 2,521,510	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	34

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

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,521,510	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	1
2	WALL & FLOOR TILE - ARCADIA BATH	2000	3,780						2
3	CORNER GUARDS	2000	17						3
4	PAINTING & WALLCOVERING - CLOSET DOORS	2000	3,959						4
5	WALLCOVERING	2000	270						5
6	DEVELOPERS COST - ACTIVITY, LOUNGE RENOV	2000	4,708						6
7	C/R 5/31/03 AUDIT ADJ #1a - Developers Cost	2000	(4,708)						7
8	WALLCOVERING - ACTIVITY, LOUNGE RENOV	2000	6,102						8
9	VCT	2000	3,230						9
10	WIRING - ACTIVITY & REC RM	2000	1,412						10
11	ACTIV LOUNGE & BEAUTY SHOP REN	2000	1,520						11
12	PAINTING CLOSET DOORS	2000	8,000						12
13	SINK, FAUCET & PLUMBING	2000	1,985						13
14	ARCADIA HALL BATH	2000	3,933						14
15	CREDIT ON WALLCOVERING V#2072	2000	(1,566)						15
16	CLOSET DOORS	2000	7,640						16
17	SHOWER-CERAMIC TILE	2000	302						17
18	CLOSET DOOR - RETAINAGE	2000	1,460						18
19	ADDTL COST CERAMIC TILE - 2 SHOWERS	2001	203						19
20	2 NURSE STATIONS	2001	12,826						20
21	BORDER	2001	210						21
22	VCT	2001	1,130						22
23	GLASS DOORS (MAIN ENTRANCE)	2001	1,305						23
24	DOORS	2001	8,985						24
25	CARPET	2001	1,053						25
26	CEILING TILE	2001	28,650						26
27	SHOWER RENOVATION	2001	13,048						27
28	PAINTING	2001	765						28
29	COURTYARD RENOVATIONS	2001	4,775						29
30	COURTYARD RENOVATIONS	2001	5,120						30
31	DOORS	2002	746						31
32	CARPET	2002	995						32
33	WALL TILE FOR SHOWER	2002	1,840						33
34	TOTAL (lines 1 thru 33)		\$ 2,645,205	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	34

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

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,645,205	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	1
2	MILLWORK, ELECTRICAL	2002	14,351						2
3	CARPET	2002	1,686						3
4	Freight on Carpet	2002	73						4
5	VWC	2002	282						5
6	3 Heavy Duty Doors	2002	3,574						6
7	C/R 5/31/03 AUDIT ADJ #1b - Overhead & Interest	2002	(5,444)						7
8	Painting, VWC, and Flooring	2002	1,098						8
9	Painting, VWC, and Flooring	2002	524						9
10	Renovation - Electrical 5/31/03 Audit Adj #2a Change Year	2002	87,505						10
11	Arch Engineering Costs	2002	1,018						11
12	freight on vwc	2002	9						12
13	general construction	2002	1,169						13
14	Freight on Carpet	2002	112						14
15	Carpet	2002	1,170						15
16	border	2002	1,254						16
17	freight on vwc	2002	20						17
18	carpet	2002	953						18
19	carpet and installation	2002	16,878						19
20	VWC	2002	140						20
21	carpet	2002	953						21
22	paint, vwc, and flooring	2002	9,357						22
23	Retro Addition	2002	(231)						23
24	VWC	2003	2,980						24
25	Flooring	2003	445						25
26	Reno - Gen, fire, Doors&P Audit Adj #2b Change Yr 2001 & 2002	2003	60,845						26
27	C/R 5/31/03 AUDIT ADJ #2b - Overhead & Interest	2003	(60,845)						27
28	Renovation - 5/31/03 Audit Adj #2b Change Year 2001	2001	88,776						28
29	Renovation - 5/31/03 Audit Adj #2b Change Year 2002	2002	6,593						29
30	Arch Engineering Costs	2003	172						30
31	Arch Engineering Costs	2003	774						31
32	Carpet	2003	140						32
33	CARPET	2003	1,075						33
34	TOTAL (lines 1 thru 33)		\$ 2,882,610	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	34

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

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,882,610	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	1
2	ELEVATORS - OVERHEAD AND INTEREST	2003	3,299						2
3	ELEVATORS CARPENTRY	2003	72,624						3
4	BORDERS	2003	127						4
5	VWC	2003	438						5
6	VWC	2003	4,080						6
7	VWC	2003	571						7
8	CARPET AND INSTALLATION	2003	4,190						8
9	SHOWER ROOM FLOORS AND WALLS	2003	6,901						9
10	SHOWER ROOM FLOORS AND WALLS	2003	289						10
11	DEVELOPERS COSTS - OVERHEAD	2004	17,971						11
12	DEVELOPERS COSTS - INTEREST	2004	1,099						12
13	CARPETING AND PADS	2004	7,249						13
14	WALLCOVERINGS	2004	46,392						14
15	EXTERIOR LIGHT POLE	2004	6,596						15
16	EXTERIOR LIGHT POLE	2004	687						16
17	CONCRETE SLAB	2005	3,115						17
18	VINYL WALL COVERING	2004	1,377						18
19	VINYL WALL COVERING AND PAINTING	2004	9,000						19
20	VINYL WALL COVERING	2004	938						20
21	VINYL WALL COVERING & PAINTING	2004	1,380						21
22	VINYL WALL COVERING & PAINTING	2004	3,420						22
23	COVE BASE	2004	2,160						23
24	DOORS	2004	5,893						24
25	CARPET	2004	4,275						25
26	INSTALL SECURITY DOOR	2005	2,910						26
27	FOURTEEN ARTWORK PIECES	2004	1,117						27
28	ELECTRICAL WORK	2005	5,926						28
29	STAIR TREDS	2005	5,640						29
30	OVERHEAD	2005	13,558						30
31	INTEREST	2005	805						31
32	FLOORING	2005	8,770						32
33	WALL COVERING	2005	8,050						33
34	TOTAL (lines 1 thru 33)		\$ 3,133,457	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	34

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

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 3,133,457	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	1
2	CARPENTRY	2005	1,012						2
3	FENCE	2006	5,140						3
4	FENCE	2006	882						4
5	CERAMIC TILE SHOWER	2006	3,949						5
6	CHAMPAIGN IL	2007	2,550						6
7	SIDEWALK	2008	11,430						7
8	Blgd Im - Arch & Eng Fees	2007	53,414						8
9	Blgd Im - Arch & Eng Fees	2007	205,493						9
10	WALLPAPER	2007	6,605						10
11	CEILING TILES	2007	22,683						11
12	ENGINEERING	2007	17,000						12
13	ROOF REPLACEMENT	2007	66,406						13
14	COMMON AREA FURNISHINGS	2007	316						14
15	COMMON AREA FURNISHINGS	2008	1,605						15
16	CARPET FOR 2ND/3RD FLOOR	2008	26,122						16
17	CARPET FOR 2ND/3RD FLOOR	2008	(1)						17
18	FIRE DAMPERS	2008	75,045						18
19	Renov -(Tot contracted amt) -Painting, Drywall, VWC	2009	10,350						19
20	CARPETING+PADS	2008	9,317						20
21	PAVING/SEALCOATING	2008	5,949						21
22	SEWER LINE	2009	13,911						22
23	Add'l cost Fire Dampers	2008	5,587						23
24	Fire Dampers	2008	50,285						24
25	Kitchen Storage Room Door	2009	5,283						25
26	0310 Renov - General Overhead & Interest	2010	128						26
27	0310 Renov - Carpentry - Subcontr	2010	98,201						27
28	0310 Renov - Carpeting & Pads	2010	12,368						28
29	0310 Renov - Wallcovering & Corner Guards	2010	30,901						29
30	ceramic floors	2010	3,105						30
31	exterior doors	2010	32,279						31
32	0310 Renov - Carpentry - Subcontr additional	2010	178,913						32
33	85- gal water heater	2011	10,662						33
34	TOTAL (lines 1 thru 33)		\$ 4,100,348	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	34

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

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 4,100,348	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	1
2	fabric for chairs for 2nd & 3rd floor corridor renovation	2011	653						2
3	Frt on Fabric for 2nd & 3rd floor corridor renovation	2011	125						3
4	wallcovering for 2nd & 3rd floor corridor renovation	2011	1,761						4
5	vinyl fencing	2010	7,875						5
6	Additional cost for vinyl fencing	2010	7,875						6
7	Frt on carpet for 2nd & 3rd floor corridor renovation	2011	1,013						7
8	carpeting for 2nd & 3rd floor corridor renovation	2011	6,910						8
9	2010 Renov - Carpentry - Subcontr - Central Bath	2011	48,222						9
10	Painting	2011	8,123						10
11	FLOORING, WALL TILE INCENTRAL BATHS AND RESIDENT	2011	14,598						11
12	FLOORING IN SOC SVC LOUNGD & RES RM 330	2011	7,807						12
13	Replace all exterior doors	2011	3,587						13
14	replace existing double door w/ single 48" door	2011	4,565						14
15	WALLCOVERINGS, FLOORING for 3rd floor resident rooms	2011	36,437						15
16	RENNOR MAKE-UP AIR UNIT	2011	63,180						16
17	ADD'L FLOORING FOR RESIDENT BATHS	2011	2,800						17
18	NEW SHEETROCK IN RECORDS RM DUE TO PLUMBING LEAK	2011	2,655						18
19	NURSE STATION SOFFIT UPGRADE	2011	6,850						19
20	REPLACE EXTERIOR DOORS & FLOORING FRONT OFFICES	2011	14,598						20
21	ELEVATOR RENOVATION	2011	37,209						21
22	WALLCOVERING FOR FRONT OFFICES	2011	36,437						22
23	BACK SERVICE ENT DOOR UPGRADES	2014	5,225						23
24	GEN ELEC UPGRADES	2014	13,450						24
25	ceiling repairs due to leak flrs 1, 2, & 3	2014	2,541						25
26	BOILER 500,000BTU	2014	20,516						26
27	7 top hats-library; fire caulking @ smoke barrier-visitors entr,								27
28	elev mech rm & by PT gym.	2015	6,600						28
29	BOILER BURNERS	2015	4,038						29
30	heat exchgr repl on 20 and 40 ton RTUs	2015	19,878						30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,485,875	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	34

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

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning:

06/01/15

Ending:

05/31/16

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 12G, Carried Forward		\$ 4,485,875	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	1
2	Shunt trip Breakers for ELEVATORS	2015	3,361						2
3	repair basemt door sill /inst new pit shutoff on #101 N Elevator	2015	7,516						3
4	repl 2 chiller compressors in Kitchen	2015	17,493						4
5	Provide & install: repl fire panels, new notifier in Maint ofc								5
6	& 3 new remote annunciators on each floor	2015	4,969						6
7	repave prkg: S & E lots, N drive & 27x30ft concrete dumpster								7
8	pad in S lot.	2015	107,160						8
9	grind out & tuck point masonry on NE & NW corners of bldg	2015	4,200						9
10	Generator Life Safety Branch corrections: inst panel in Maint Dir Ofc fed from boiler rm. Run wire for								10
11	Kitchen EQ to be on its panel	2015	22,499						11
12									12
13	ceiling repairs in rooms 221, 225, & 228	2016	3,871						13
14	repair/repl 7 top hats in Library. Fire caulk 200LF of smoke barrier in visitor entr, Elev Mech Rm.								14
15	& part of wall in S PT gym	2016	2,650						15
16									16
17	Removal/ reinstallation of lights & ceiling in library & visitors								17
18	entry hall as result of Life Saftey Inspection by State	2016	4,650						18
19	replace all existing 1000DE door locations w new Secure Care SC-40 Exit System. Intercoms to back and front doors,								19
20	reception, Bus Ofc, Lobby, and 1st & 2nd nurse stations	2016	70,088						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)		\$ 4,734,333	\$ 101,768		\$ 101,768	\$	\$ 4,195,069	34

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

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	\$1,976,374	\$	\$	\$		\$	71
72	Current Year Purchases	19,376	88,036	88,036			1,809,914	72
73	Fully Depreciated Assets							73
74	Home Office Depreciation			10,000	10,000			74
75	TOTALS	\$1,995,750	\$88,036	\$98,036	\$10,000		\$1,809,914	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)	\$7,034,068	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$189,804	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$199,804	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$10,000	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$6,004,983	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.

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: *

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

15. Is Movable equipment rental included in building rental?
16. Rental Amount for movable equipment: \$54,212 Description: O2 Concentrators, Wheelchairs, Geri Chairs, Elec. Beds, Etc.
(Attach a schedule detailing the breakdown of movable equipment)
- ☐ YES☐ NO

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Transportation		\$	\$30,106	17
18					18
19					19
20					20
21	TOTAL		\$	\$30,106	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.

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	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	10a	3171	hrs	\$ 125,439		\$ 286	3,171	\$ 125,725	1	
2	Licensed Speech and Language Development Therapist	10a	1629	hrs	64,432		1,616	1,629	66,048	2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	10a	4427	hrs	175,147	250	16,212	15,756	4,677	207,115	4
5	Physician Care			visits						5	
6	Dental Care			visits						6	
7	Work Related Program			hrs						7	
8	Habilitation			hrs						8	
9	Pharmacy	39, 2		# of prescrpts			303,382		303,382	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Other (specify): <u>Inhal Therapist</u>	10a, 3				300	19,474	300	19,474	12	
13	Other (specify): <u>X-Ray / Lab/IV Therap</u>	43, 2&3					110,845	(37,126)	73,719	13	
14	TOTAL				\$ 365,018	550	\$ 146,531	\$ 283,914	9,777	\$ 795,463	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.

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 14,606	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (515,136))	1,087,318		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	3,731		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,105,655	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	303,986		13
14	Buildings, at Historical Cost	4,734,332		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,995,750		16
17	Accumulated Depreciation (book methods)	(6,004,983)		17
18	Deferred Charges	1,905,647		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)	\$ 2,934,732	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,040,387	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 146,122	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	313,662		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	61,892		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accounts Payable	95,614		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 617,290	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	766,551		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)	\$ 766,551	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,383,841	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,656,546	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,040,387	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,614,963	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,614,963	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,064,589)	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)	\$ (1,064,589)	17
	B. Transfers (Itemize):		
18	Change in Interdivision	1,106,172	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,106,172	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,656,546	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Heartland of Champaign

0049395

Report Period Beginning: 06/01/15

Ending:

05/31/16

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,884,966	1
2	Discounts and Allowances for all Levels	(4,027,854)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,857,112	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,247,550	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,247,550	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	466	12
13	Barber and Beauty Care	5,550	13
14	Non-Patient Meals	8,702	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	562,886	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	171,212	19
20	Radiology and X-Ray	36,775	20
21	Other Medical Services	29,816	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 815,407	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Purchase Discount</u>	789	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 789	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,920,858	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,172,649	31
32	Health Care	3,708,080	32
33	General Administration	2,605,694	33
	B. Capital Expense		
34	Ownership	881,153	34
	C. Ancillary Expense		
35	Special Cost Centers	432,733	35
36	Provider Participation Fee	185,138	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,985,447	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,064,589)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,064,589)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,719,513	44
45	Private Pay - Net Inpatient Revenue	1,335,041	45
46	Medicare - Net Inpatient Revenue	593,689	46
47	Other-(specify) <u>Hospice</u>	41,376	47
48	Other-(specify) <u>Insurance</u>	167,493	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,857,112	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.

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,986	2,124	\$ 93,755	\$ 44.14	1
2	Assistant Director of Nursing	5,455	5,834	176,543	30.26	2
3	Registered Nurses	16,949	18,128	525,530	28.99	3
4	Licensed Practical Nurses	18,925	20,242	459,222	22.69	4
5	CNAs & Orderlies	75,995	81,320	1,029,125	12.66	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	11,248	12,016	475,346	39.56	7
8	Rehab/Therapy Aides	13,285	14,191	382,566	26.96	8
9	Activity Director	4,400	4,704	64,042	13.61	9
10	Activity Assistants					10
11	Social Service Workers	6,607	7,070	138,746	19.62	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	20,090	21,498	261,383	12.16	15
16	Dishwashers					16
17	Maintenance Workers	2,303	2,465	61,288	24.86	17
18	Housekeepers	9,978	10,663	129,784	12.17	18
19	Laundry	4,172	4,465	51,562	11.55	19
20	Administrator	2,080	2,080	111,317	53.52	20
21	Assistant Administrator	496	496	6,640	13.39	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,241	17,433	392,527	22.52	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,788	1,915	36,158	18.88	31
32	Other Health Care(specify)					32
33	Other(specify)	3,481	3,730	49,159	13.18	33
34	TOTAL (lines 1 - 33)	215,479	230,374	\$ 4,444,693 *	\$ 19.29	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	18,000	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				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				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 18,000		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	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

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

** See instructions.

XIX. SUPPORT SCHEDULES

[illegible]

*** Attach copy of IMRF notifications**

****See instructions.**

XX. GENERAL INFORMATION:

STATE OF ILLINOIS

0049395

Report Period Beginning:

06/01/15

Ending:

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05/31/16

- (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. ICHA \$2,521 & ACHA \$1,452
- (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? 5-10 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 45,239 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? YES
If YES, give effective date of lease. 04/07/11
- (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. \$ 185,138
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. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 8,702
- (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? N/A
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- 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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (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. NO
Attach invoices and a summary of services for all architect and appraisal fees