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|  |  | FOR OHF USE |  |  |  |  |
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**2000  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2000)**

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.

|   |  |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
|---|--|---------------------------------------|---------------------------------------|--|-------------------------------------|--------------------------------|--------------------------------|--------------------------------------|---------------------------------|--------------------------|--------------------------------------|--------------------------------------|--|--|--|--|--|--|--|--------------------------------|--|--|--------------------------------------|--|--|--------------------------------------|--|---------------|--|--|--|--|--|
| <p><b>I. IDPH Facility ID Number:</b> <u>0038372</u></p> <p><b>Facility Name:</b> <u>Heartland Christian Village</u></p> <p><b>Address:</b> <u>101 Trowbridge Road</u> <u>Neoga</u> <u>62447</u><br/>Number City Zip Code</p> <p><b>County:</b> <u>Cumberland</u></p> <p><b>Telephone Number:</b> <u>217-895-2665</u> Fax # ( )</p> <p><b>IDPA ID Number:</b> <u>37-0841562009</u></p> <p><b>Date of Initial License for Current Owners:</b> <u>10/12/92</u></p> <p><b>Type of Ownership:</b></p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b><br/>Name: <u>William O. Buskirk</u> Telephone Number: <u>217-525-1111</u></p> | <input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT  | <input type="checkbox"/> PROPRIETARY  | <input type="checkbox"/> GOVERNMENTAL | <input checked="" type="checkbox"/> Charitable Corp. | <input type="checkbox"/> Individual | <input type="checkbox"/> State | <input type="checkbox"/> Trust | <input type="checkbox"/> Partnership | <input type="checkbox"/> County | IRS Exemption Code _____ | <input type="checkbox"/> Corporation | <input type="checkbox"/> Other _____ |  | <input type="checkbox"/> "Sub-S" Corp. |  |  | <input type="checkbox"/> Limited Liability Co. |  |  | <input type="checkbox"/> Trust |  |  | <input type="checkbox"/> Other _____ |  | <p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>July 1, 1999</u> to <u>June 30, 2000</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td data-bbox="1159 673 1297 824">Officer or Administrator of Provider</td> <td data-bbox="1297 673 1950 743">(Signed) _____ (Date) _____<br/>(Type or Print Name) <u>Mark Havrilka</u></td> </tr> <tr> <td data-bbox="1159 824 1297 933">Paid Preparer</td> <td data-bbox="1297 824 1950 933">(Title) <u>Chief Financial Officer</u><br/>(Signed) _____ (Date) _____<br/>(Print Name and Title) <u>William O. Buskirk, CPA</u></td> </tr> <tr> <td data-bbox="1159 933 1297 1036"></td> <td data-bbox="1297 933 1950 1036">(Firm Name &amp; Address) <u>Eck, Schafer &amp; Punke, LLP</u><br/><u>600 East Adams Street Springfield, IL 60701-1624</u><br/>(Telephone) <u>217-525-1111</u> Fax # <u>217-525-1120</u></td> </tr> <tr> <td colspan="2" data-bbox="1159 1036 1950 1123"> <p align="center">MAIL TO: OFFICE OF HEALTH FINANCE<br/>ILLINOIS DEPARTMENT OF PUBLIC AID<br/>201 S. Grand Avenue East<br/>Springfield, IL 62763-0001 Phone # (217) 782-1630</p> </td></tr> </table> | Officer or Administrator of Provider | (Signed) _____ (Date) _____<br>(Type or Print Name) <u>Mark Havrilka</u> | Paid Preparer | (Title) <u>Chief Financial Officer</u><br>(Signed) _____ (Date) _____<br>(Print Name and Title) <u>William O. Buskirk, CPA</u> |  | (Firm Name & Address) <u>Eck, Schafer &amp; Punke, LLP</u><br><u>600 East Adams Street Springfield, IL 60701-1624</u><br>(Telephone) <u>217-525-1111</u> Fax # <u>217-525-1120</u> | <p align="center">MAIL TO: OFFICE OF HEALTH FINANCE<br/>ILLINOIS DEPARTMENT OF PUBLIC AID<br/>201 S. Grand Avenue East<br/>Springfield, IL 62763-0001 Phone # (217) 782-1630</p> |  |
| <input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT   | <input type="checkbox"/> PROPRIETARY   | <input type="checkbox"/> GOVERNMENTAL |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
| <input checked="" type="checkbox"/> Charitable Corp.  | <input type="checkbox"/> Individual  | <input type="checkbox"/> State        |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
| <input type="checkbox"/> Trust  | <input type="checkbox"/> Partnership   | <input type="checkbox"/> County       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
| IRS Exemption Code _____  | <input type="checkbox"/> Corporation   | <input type="checkbox"/> Other _____  |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
|   | <input type="checkbox"/> "Sub-S" Corp.   |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
|   | <input type="checkbox"/> Limited Liability Co.   |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
|   | <input type="checkbox"/> Trust   |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
|   | <input type="checkbox"/> Other _____   |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
| Officer or Administrator of Provider  | (Signed) _____ (Date) _____<br>(Type or Print Name) <u>Mark Havrilka</u>   |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
| Paid Preparer   | (Title) <u>Chief Financial Officer</u><br>(Signed) _____ (Date) _____<br>(Print Name and Title) <u>William O. Buskirk, CPA</u>   |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
|   | (Firm Name & Address) <u>Eck, Schafer &amp; Punke, LLP</u><br><u>600 East Adams Street Springfield, IL 60701-1624</u><br>(Telephone) <u>217-525-1111</u> Fax # <u>217-525-1120</u> |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |
| <p align="center">MAIL TO: OFFICE OF HEALTH FINANCE<br/>ILLINOIS DEPARTMENT OF PUBLIC AID<br/>201 S. Grand Avenue East<br/>Springfield, IL 62763-0001 Phone # (217) 782-1630</p>  |  |                                       |                                       |  |                                     |                                |                                |                                      |                                 |                          |                                      |                                      |  |  |  |  |  |  |  |                                |  |  |                                      |  |  |                                      |  |               |  |  |  |  |  |

Facility Name & ID Number Heartland Christian Village

# 0038372 Report Period Beginning: July 1, 1999 Ending: June 30, 2000

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 | 55                                 | Skilled (SNF)               | 55                           | 20,130                                 | 1 |
| 2 |                                    | Skilled Pediatric (SNF/PED) |                              |  | 2 |
| 3 |                                    | Intermediate (ICF)          |                              |  | 3 |
| 4 |                                    | Intermediate/DD             |                              |  | 4 |
| 5 | 16                                 | Sheltered Care (SC)         | 16                           | 5,856                                  | 5 |
| 6 |                                    | ICF/DD 16 or Less           |                              |  | 6 |
| 7 | 71                                 | TOTALS                      | 71                           | 25,986                                 | 7 |

B. Census-For the entire report period.

|    | 1<br>Level of Care | 2 3 4<br>Patient Days by Level of Care and Primary Source of Payment |                  |            | 5<br>Total |    |
|----|--------------------|--|------------------|------------|------------|----|
|    |                    | 2<br>Public Aid Recipient  | 3<br>Private Pay | 4<br>Other |            |    |
| 8  | SNF                | 5,449  | 3,413            |            | 8,862      | 8  |
| 9  | SNF/PED            |  |                  |            |            | 9  |
| 10 | ICF                | 5,648  | 4,623            |            | 10,271     | 10 |
| 11 | ICF/DD             |  |                  |            |            | 11 |
| 12 | SC                 | 1,517  | 3,647            |            | 5,164      | 12 |
| 13 | DD 16 OR LESS      |  |                  |            |            | 13 |
| 14 | TOTALS             | 12,614   | 11,683           |            | 24,297     | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.50%

D. How many bed-hold days during this year were paid by Public Aid? 92 (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 10/12/92

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 10/12/92 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided \_\_\_\_\_

Medicare Intermediary n/a

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 06/30/00 Fiscal Year: 06/30/00

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

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Heartland Christian Village # 0038372 Report Period Beginning: July 1, 1999 Ending: June 30, 2000

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

|     | Operating Expenses   | Costs Per General Ledger |                |                |                  | Reclassification<br>5 | Reclassified<br>Total<br>6 | Adjust-<br>ments<br>7 | Adjusted<br>Total<br>8 | FOR OHF USE ONLY |           |
|-----|--|--------------------------|----------------|----------------|------------------|-----------------------|----------------------------|-----------------------|------------------------|------------------|-----------|
|     |  | Salary/Wage<br>1         | Supplies<br>2  | Other<br>3     | Total<br>4       |                       |                            |                       |                        | 9                | 10        |
|     | <b>A. General Services</b>                                       |                          |                |                |                  |                       |                            |                       |                        |                  |           |
| 1   | Dietary  | 103,978                  | 11,175         | 4,992          | 120,145          |                       | 120,145                    |                       | 120,145                |                  | 1         |
| 2   | Food Purchase  |                          | 101,624        |                | 101,624          |                       | 101,624                    | (673)                 | 100,951                |                  | 2         |
| 3   | Housekeeping   | 54,778                   | 8,714          |                | 63,492           |                       | 63,492                     |                       | 63,492                 |                  | 3         |
| 4   | Laundry  | 20,999                   | 8,031          |                | 29,030           |                       | 29,030                     |                       | 29,030                 |                  | 4         |
| 5   | Heat and Other Utilities   |                          |                | 60,559         | 60,559           |                       | 60,559                     | (5,347)               | 55,212                 |                  | 5         |
| 6   | Maintenance  | 28,748                   | 3,584          | 9,939          | 42,271           |                       | 42,271                     | 3,802                 | 46,073                 |                  | 6         |
| 7   | Other (specify):*  |                          |                |                |                  |                       |                            |                       |                        |                  | 7         |
| 8   | <b>TOTAL General Services</b>                                    | <b>208,503</b>           | <b>133,128</b> | <b>75,490</b>  | <b>417,121</b>   |                       | <b>417,121</b>             | <b>(2,218)</b>        | <b>414,903</b>         |                  | <b>8</b>  |
|     | <b>B. Health Care and Programs</b>                               |                          |                |                |                  |                       |                            |                       |                        |                  |           |
| 9   | Medical Director   |                          |                | 7,369          | 7,369            |                       | 7,369                      |                       | 7,369                  |                  | 9         |
| 10  | Nursing and Medical Records                                      | 759,522                  | 29,933         | 5,459          | 794,914          |                       | 794,914                    |                       | 794,914                |                  | 10        |
| 10a | Therapy  |                          |                | 3,397          | 3,397            |                       | 3,397                      |                       | 3,397                  |                  | 10a       |
| 11  | Activities   |                          |                | 5,158          | 5,158            |                       | 5,158                      |                       | 5,158                  |                  | 11        |
| 12  | Social Services  | 54,656                   |                | 1,125          | 55,781           |                       | 55,781                     | 935                   | 56,716                 |                  | 12        |
| 13  | Nurse Aide Training  |                          |                |                |                  |                       |                            |                       |                        |                  | 13        |
| 14  | Program Transportation   |                          | 503            |                | 503              |                       | 503                        |                       | 503                    |                  | 14        |
| 15  | Other (specify):*  |                          |                |                |                  |                       |                            |                       |                        |                  | 15        |
| 16  | <b>TOTAL Health Care and Programs</b>                            | <b>814,178</b>           | <b>30,436</b>  | <b>22,508</b>  | <b>867,122</b>   |                       | <b>867,122</b>             | <b>935</b>            | <b>868,057</b>         |                  | <b>16</b> |
|     | <b>C. General Administration</b>                                 |                          |                |                |                  |                       |                            |                       |                        |                  |           |
| 17  | Administrative   | 46,560                   | 2,058          | 84,552         | 133,170          |                       | 133,170                    | (64,905)              | 68,265                 |                  | 17        |
| 18  | Directors Fees   |                          |                |                |                  |                       |                            |                       |                        |                  | 18        |
| 19  | Professional Services  |                          |                | 811            | 811              |                       | 811                        | 10,803                | 11,614                 |                  | 19        |
| 20  | Dues, Fees, Subscriptions & Promotions                           |                          |                | 9,250          | 9,250            |                       | 9,250                      | (3,690)               | 5,560                  |                  | 20        |
| 21  | Clerical & General Office Expenses                               | 29,054                   | 2,222          | 20,580         | 51,856           |                       | 51,856                     | 12,299                | 64,155                 |                  | 21        |
| 22  | Employee Benefits & Payroll Taxes                                |                          |                | 159,070        | 159,070          |                       | 159,070                    | 3,424                 | 162,494                |                  | 22        |
| 23  | Inservice Training & Education                                   |                          |                |                |                  |                       |                            |                       |                        |                  | 23        |
| 24  | Travel and Seminar   |                          |                | 4,568          | 4,568            |                       | 4,568                      | 1,454                 | 6,022                  |                  | 24        |
| 25  | Other Admin. Staff Transportation                                |                          |                |                |                  |                       |                            |                       |                        |                  | 25        |
| 26  | Insurance-Prop.Liab.Malpractice                                  |                          |                | 8,632          | 8,632            |                       | 8,632                      | 798                   | 9,430                  |                  | 26        |
| 27  | Other (specify):*  |                          |                |                |                  |                       |                            |                       |                        |                  | 27        |
| 28  | <b>TOTAL General Administration</b>                              | <b>75,614</b>            | <b>4,280</b>   | <b>287,463</b> | <b>367,357</b>   |                       | <b>367,357</b>             | <b>(39,817)</b>       | <b>327,540</b>         |                  | <b>28</b> |
| 29  | <b>TOTAL Operating Expense<br/>(sum of lines 8, 16 &amp; 28)</b> | <b>1,098,295</b>         | <b>167,844</b> | <b>385,461</b> | <b>1,651,600</b> |                       | <b>1,651,600</b>           | <b>(41,100)</b>       | <b>1,610,500</b>       |                  | <b>29</b> |

\*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 &amp; ID Number

Heartland Christian Village

#0038372

Report Period Beginning:

July 1, 1999

Ending:

June 30, 2000

## V. COST CENTER EXPENSES (continued)

|    | Capital Expense                                       | Cost Per General Ledger |               |            |            | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR OHF USE ONLY |    |    |
|----|---|-------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|----|
|    |   | Salary/Wage<br>1        | Supplies<br>2 | Other<br>3 | Total<br>4 |                        |                            |                   |                        | 9                | 10 |    |
|    | <b>D. Ownership</b>                                   |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
| 30 | Depreciation  |                         |               | 112,726    | 112,726    |                        | 112,726                    | 4,365             | 117,091                |                  |    | 30 |
| 31 | Amortization of Pre-Op. & Org.                        |                         |               |            |            |                        |                            |                   |                        |                  |    | 31 |
| 32 | Interest  |                         |               | 403,428    | 403,428    |                        | 403,428                    | (51,210)          | 352,218                |                  |    | 32 |
| 33 | Real Estate Taxes                                     |                         |               |            |            |                        |                            |                   |                        |                  |    | 33 |
| 34 | Rent-Facility & Grounds                               |                         |               |            |            |                        |                            |                   |                        |                  |    | 34 |
| 35 | Rent-Equipment & Vehicles                             |                         |               |            |            |                        |                            |                   |                        |                  |    | 35 |
| 36 | Other (specify):* <b>Financing Fee</b>                |                         |               | 4,322      | 4,322      |                        | 4,322                      |                   | 4,322                  |                  |    | 36 |
| 37 | <b>TOTAL Ownership</b>                                |                         |               | 520,476    | 520,476    |                        | 520,476                    | (46,845)          | 473,631                |                  |    | 37 |
|    | <b>Ancillary Expense</b>                              |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
|    | <b>E. Special Cost Centers</b>                        |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
| 38 | Medically Necessary Transportation                    |                         |               |            |            |                        |                            |                   |                        |                  |    | 38 |
| 39 | Ancillary Service Centers                             |                         |               | 361        | 361        |                        | 361                        |                   | 361                    |                  |    | 39 |
| 40 | Barber and Beauty Shops                               | 12,254                  | 666           |            | 12,920     |                        | 12,920                     |                   | 12,920                 |                  |    | 40 |
| 41 | Coffee and Gift Shops                                 |                         |               |            |            |                        |                            |                   |                        |                  |    | 41 |
| 42 | Provider Participation Fee                            |                         |               | 30,196     | 30,196     |                        | 30,196                     |                   | 30,196                 |                  |    | 42 |
| 43 | Other (specify):* <b>Apt/Congregate</b>               |                         |               | 32,466     | 32,466     |                        | 32,466                     |                   | 32,466                 |                  |    | 43 |
| 44 | <b>TOTAL Special Cost Centers</b>                     | 12,254                  | 666           | 63,023     | 75,943     |                        | 75,943                     |                   | 75,943                 |                  |    | 44 |
| 45 | <b>GRAND TOTAL COST</b><br>(sum of lines 29, 37 & 44) | 1,110,549               | 168,510       | 968,960    | 2,248,019  |                        | 2,248,019                  | (87,945)          | 2,160,074              |                  |    | 45 |

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

Facility Name & ID Number Heartland Christian Village

# 0038372

Report Period Beginning: July 1, 1999

Ending: June 30, 2000

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.)

|    |  | 1           | 2              | 3               |    |
|----|--|-------------|----------------|-----------------|----|
|    | NON-ALLOWABLE EXPENSES   | Amount      | Refer-<br>ence | OHF USE<br>ONLY |    |
| 1  | Day Care   | \$          |                | \$              | 1  |
| 2  | Other Care for Outpatients                                     |             |                |                 | 2  |
| 3  | Governmental Sponsored Special Programs                        |             |                |                 | 3  |
| 4  | Non-Patient Meals  | (673)       | 2              |                 | 4  |
| 5  | Telephone, TV & Radio in Resident Rooms                        | (5,740)     | 5              |                 | 5  |
| 6  | Rented Facility Space  |             |                |                 | 6  |
| 7  | Sale of Supplies to Non-Patients                               |             |                |                 | 7  |
| 8  | Laundry for Non-Patients                                       |             |                |                 | 8  |
| 9  | Non-Straightline Depreciation                                  |             |                |                 | 9  |
| 10 | Interest and Other Investment Income                           | (3,042)     | 32             |                 | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds                       | (902)       | 21             |                 | 11 |
| 12 | Non-Working Officer's or Owner's Salary                        |             |                |                 | 12 |
| 13 | Sales Tax  |             |                |                 | 13 |
| 14 | Non-Care Related Interest                                      | (48,168)    | 32             |                 | 14 |
| 15 | Non-Care Related Owner's Transactions                          |             |                |                 | 15 |
| 16 | Personal Expenses (Including Transportation)                   | (9)         | 21             |                 | 16 |
| 17 | Non-Care Related Fees  |             |                |                 | 17 |
| 18 | Fines and Penalties  |             |                |                 | 18 |
| 19 | Entertainment  |             |                |                 | 19 |
| 20 | Contributions  |             |                |                 | 20 |
| 21 | Owner or Key-Man Insurance                                     |             |                |                 | 21 |
| 22 | Special Legal Fees & Legal Retainers                           |             |                |                 | 22 |
| 23 | Malpractice Insurance for Individuals                          |             |                |                 | 23 |
| 24 | Bad Debt   | (845)       | 21             |                 | 24 |
| 25 | Fund Raising, Advertising and Promotional                      | (4,260)     | 20             |                 | 25 |
| 26 | Income Taxes and Illinois Personal<br>Property Replacement Tax |             |                |                 | 26 |
| 27 | Nurse Aide Training for Non-Employees                          |             |                |                 | 27 |
| 28 | Yellow Page Advertising  |             |                |                 | 28 |
| 29 | Other-Attach Schedule Vending & Gain on Sale                   | 700         |                |                 | 29 |
| 30 | <b>SUBTOTAL (A): (Sum of lines 1-29)</b>                       | \$ (62,939) |                | \$              | 30 |

| OHF 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           | 2         |    |
|----|--|-------------|-----------|----|
|    |  | Amount      | Reference |    |
| 31 | Non-Paid Workers-Attach Schedule*                            | \$          |           | 31 |
| 32 | Donated Goods-Attach Schedule*                               |             |           | 32 |
| 33 | Amortization of Organization &<br>Pre-Operating Expense      |             |           | 33 |
| 34 | Adjustments for Related Organization<br>Costs (Schedule VII) | (25,006)    |           | 34 |
| 35 | Other- Attach Schedule                                       |             |           | 35 |
| 36 | <b>SUBTOTAL (B): (sum of lines 31-35)</b>                    | \$ (25,006) |           | 36 |
|    | (sum of SUBTOTALS  |             |           |    |
| 37 | <b>TOTAL ADJUSTMENTS (A) and (B) )</b>                       | \$ (87,945) |           | 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   | 2  | 3      | 4         |    |
|----|--|-----|----|--------|-----------|----|
|    |  | Yes | No | Amount | 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 | Exceptional Care Program               |     |    |        |           | 44 |
| 45 | Other-Attach Schedule                  |     |    |        |           | 45 |
| 46 | Other-Attach Schedule                  |     |    |        |           | 46 |
| 47 | <b>TOTAL (C): (sum of lines 38-46)</b> |     |    | \$     |           | 47 |

ID# 0038372  
 Report Period Beginning: July 1, 1999  
 Ending: June 30, 2000

| NON-ALLOWABLE EXPENSES |                           | Amount | Reference | Sch. V Line |
|------------------------|---------------------------|--------|-----------|-------------|
| 1                      | Yieldline                 | \$ 129 | 17        | 1           |
| 2                      | Gain on Sale of Equipment | (186)  | 17        | 2           |
| 3                      | Activity Revenue          | 935    | 12        | 3           |
| 4                      |                           |        |           | 4           |
| 5                      |                           |        |           | 5           |
| 6                      |                           |        |           | 6           |
| 7                      |                           |        |           | 7           |
| 8                      |                           |        |           | 8           |
| 9                      |                           |        |           | 9           |
| 10                     |                           |        |           | 10          |
| 11                     |                           |        |           | 11          |
| 12                     |                           |        |           | 12          |
| 13                     |                           |        |           | 13          |
| 14                     |                           |        |           | 14          |
| 15                     |                           |        |           | 15          |
| 16                     |                           |        |           | 16          |
| 17                     |                           |        |           | 17          |
| 18                     |                           |        |           | 18          |
| 19                     |                           |        |           | 19          |
| 20                     |                           |        |           | 20          |
| 21                     |                           |        |           | 21          |
| 22                     |                           |        |           | 22          |
| 23                     |                           |        |           | 23          |
| 24                     |                           |        |           | 24          |
| 25                     |                           |        |           | 25          |
| 26                     |                           |        |           | 26          |
| 27                     |                           |        |           | 27          |
| 28                     |                           |        |           | 28          |
| 29                     |                           |        |           | 29          |
| 30                     |                           |        |           | 30          |
| 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                     |                           |        |           | 49          |
| 50                     |                           |        |           | 50          |
| 51                     |                           |        |           | 51          |
| 52                     |                           |        |           | 52          |
| 53                     |                           |        |           | 53          |
| 54                     |                           |        |           | 54          |
| 55                     |                           |        |           | 55          |
| 56                     |                           |        |           | 56          |
| 57                     |                           |        |           | 57          |
| 58                     |                           |        |           | 58          |
| 59                     |                           |        |           | 59          |
| 60                     |                           |        |           | 60          |
| 61                     |                           |        |           | 61          |
| 62                     |                           |        |           | 62          |
| 63                     |                           |        |           | 63          |
| 64                     |                           |        |           | 64          |
| 65                     |                           |        |           | 65          |
| 66                     |                           |        |           | 66          |
| 67                     |                           |        |           | 67          |
| 68                     |                           |        |           | 68          |
| 69                     |                           |        |           | 69          |
| 70                     |                           |        |           | 70          |
| 71                     |                           |        |           | 71          |
| 72                     |                           |        |           | 72          |
| 73                     |                           |        |           | 73          |
| 74                     |                           |        |           | 74          |
| 75                     |                           |        |           | 75          |
| 76                     |                           |        |           | 76          |
| 77                     |                           |        |           | 77          |
| 78                     |                           |        |           | 78          |
| 79                     |                           |        |           | 79          |
| 80                     |                           |        |           | 80          |
| 81                     |                           |        |           | 81          |
| 82                     |                           |        |           | 82          |
| 83                     |                           |        |           | 83          |
| 84                     |                           |        |           | 84          |
| 85                     |                           |        |           | 85          |
| 86                     |                           |        |           | 86          |
| 87                     |                           |        |           | 87          |
| 88                     |                           |        |           | 88          |
| 89                     |                           |        |           | 89          |
| 90                     | Total                     | 700    |           | 90          |

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Heartland Christian Village

# 0038372 Report Period Beginning:

July 1, 1999

Ending: June 30, 2000

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

|     | Operating Expenses  | PAGES<br>5 & 5A | PAGE<br>6       | PAGE<br>6A | PAGE<br>6B | PAGE<br>6C | PAGE<br>6D | PAGE<br>6E | PAGE<br>6F | PAGE<br>6G | PAGE<br>6H | PAGE<br>6I | SUMMARY<br>TOTALS<br>(to Sch V, col.7) |           |
|-----|---|-----------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|-----------|
|     | <b>A. General Services</b>                                      |                 |                 |            |            |            |            |            |            |            |            |            |  |           |
| 1   | Dietary   | 0               | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 1         |
| 2   | Food Purchase   | (673)           | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (673)                                  | 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  | (5,740)         | 393             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (5,347)                                | 5         |
| 6   | Maintenance   | 0               | 3,802           | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 3,802                                  | 6         |
| 7   | Other (specify):*   | 0               | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 7         |
| 8   | <b>TOTAL General Services</b>                                   | <b>(6,413)</b>  | <b>4,195</b>    | <b>0</b>   | <b>(2,218)</b>                         | <b>8</b>  |
|     | <b>B. Health Care and Programs</b>                              |                 |                 |            |            |            |            |            |            |            |            |            |  |           |
| 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   | 935             | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 935                                    | 12        |
| 13  | Nurse Aide 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  | <b>TOTAL Health Care and Programs</b>                           | <b>935</b>      | <b>0</b>        | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>935</b>                             | <b>16</b> |
|     | <b>C. General Administration</b>                                |                 |                 |            |            |            |            |            |            |            |            |            |  |           |
| 17  | Administrative  | (235)           | (64,670)        | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (64,905)                               | 17        |
| 18  | Directors Fees  | 0               | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 18        |
| 19  | Professional Services   | 0               | 10,803          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 10,803                                 | 19        |
| 20  | Fees, Subscriptions & Promotions                                | (4,260)         | 570             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (3,690)                                | 20        |
| 21  | Clerical & General Office Expenses                              | (1,756)         | 14,055          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 12,299                                 | 21        |
| 22  | Employee Benefits & Payroll Taxes                               | 0               | 3,424           | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 3,424                                  | 22        |
| 23  | Inservice Training & Education                                  | 0               | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 23        |
| 24  | Travel and Seminar  | 0               | 1,454           | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 1,454                                  | 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               | 798             | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 798                                    | 26        |
| 27  | Other (specify):*   | 0               | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 27        |
| 28  | <b>TOTAL General Administration</b>                             | <b>(6,251)</b>  | <b>(33,566)</b> | <b>0</b>   | <b>(39,817)</b>                        | <b>28</b> |
| 29  | <b>TOTAL Operating Expense<br/>(sum of lines 8,16 &amp; 28)</b> | <b>(11,729)</b> | <b>(29,371)</b> | <b>0</b>   | <b>(41,100)</b>                        | <b>29</b> |

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland Christian Village# 0038372

Report Period Beginning:

July 1, 1999 Ending:

June 30, 2000

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

|    | Capital Expense                       | PAGES<br>5 & 5A | PAGE<br>6       | PAGE<br>6A | PAGE<br>6B | PAGE<br>6C | PAGE<br>6D | PAGE<br>6E | PAGE<br>6F | PAGE<br>6G | PAGE<br>6H | PAGE<br>6I | SUMMARY<br>TOTALS<br>(to Sch V, col.7) |
|----|---------------------------------------|-----------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|
|    | <b>D. Ownership</b>                   |                 |                 |            |            |            |            |            |            |            |            |            |  |
| 30 | Depreciation                          | 0               | 4,365           | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 4,365 30                               |
| 31 | Amortization of Pre-Op. & Org.        | 0               | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0 31                                   |
| 32 | Interest                              | (51,210)        | 0               | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (51,210) 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 | <b>TOTAL Ownership</b>                | <b>(51,210)</b> | <b>4,365</b>    | <b>0</b>   | <b>(46,845) 37</b>                     |
|    | <b>Ancillary Expense</b>              |                 |                 |            |            |            |            |            |            |            |            |            |  |
|    | <b>E. Special Cost Centers</b>        |                 |                 |            |            |            |            |            |            |            |            |            |  |
| 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 | <b>TOTAL Special Cost Centers</b>     | <b>0</b>        | <b>0</b>        | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0 44</b>                            |
|    | <b>GRAND TOTAL COST</b>               |                 |                 |            |            |            |            |            |            |            |            |            |  |
| 45 | <b>(sum of lines 29, 37 &amp; 44)</b> | <b>(62,939)</b> | <b>(25,006)</b> | <b>0</b>   | <b>(87,945) 45</b>                     |

Facility Name & ID Number Heartland Christian Village # 0038372 Report Period Beginning: July 1, 1999 Ending: June 30, 2000

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

| 1 OWNERS              |             | 2 RELATED NURSING HOMES |      | 3 OTHER RELATED BUSINESS ENTITIES |      |                  |
|-----------------------|-------------|-------------------------|------|-----------------------------------|------|------------------|
| Name                  | Ownership % | Name                    | City | Name                              | City | Type of Business |
| See Attached Schedule |             |                         |      |                                   |      |                  |
|                       |             |                         |      |                                   |      |                  |
|                       |             |                         |      |                                   |      |                  |
|                       |             |                         |      |                                   |      |                  |
|                       |             |                         |      |                                   |      |                  |

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     | 5 Utilities                 | \$        | Christian Homes, Inc.          | 100.00%              | \$ 393                                 | \$ 393   |
| 2          | V     | 6 Maintenance               |           |                                |                      | 3,802                                  | 3,802  |
| 3          | V     | 17 Administrative           | 84,552    |                                |                      | 19,882                                 | (64,670)   |
| 4          | V     | 18 Directors                |           |                                |                      |  |  |
| 5          | V     | 19 Professional Services    |           |                                |                      | 10,803                                 | 10,803   |
| 6          | V     | 20 Fees/Subscriptions/Promo |           |                                |                      | 570                                    | 570  |
| 7          | V     | 21 Clerical                 |           |                                |                      | 14,055                                 | 14,055   |
| 8          | V     | 22 Employee Benefits        | 3,000     |                                |                      | 6,424                                  | 3,424  |
| 9          | V     | 23 Inservice                |           |                                |                      |  |  |
| 10         | V     | 24 Travel and Seminar       |           |                                |                      | 1,454                                  | 1,454  |
| 11         | V     | 26 Insurance                |           |                                |                      | 798                                    | 798  |
| 12         | V     | Human Resources             |           |                                |                      |  |  |
| 13         | V     | 30 Depreciation             |           |                                |                      | 4,365                                  | 4,365  |
| 14         | Total |                             | \$ 87,552 |                                |                      | \$ 62,546                              | \$ * (25,006)  |

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

Facility Name & ID Number      Heartland Christian Village      #      0038372      Report Period Beginning:      July 1, 1999      Ending:      June 30, 2000

## 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<br>Name      | 2<br>Title | 3<br>Function | 4<br>Ownership Interest | 5<br>Compensation Received From Other Nursing Homes* | 6<br>Average Hours Per Work Week Devoted to this Facility and % of Total Work Week |         | 7<br>Compensation Included in Costs for this Reporting Period** |        | 8<br>Schedule V. Line & Column Reference |
|----|----------------|------------|---------------|-------------------------|--|--|---------|---|--------|--|
|    |                |            |               |                         |  | Hours  | Percent | Description   | Amount |  |
| 1  | Not Applicable |            |               |                         |  |  |         |   | \$     | 1  |
| 2  |                |            |               |                         |  |  |         |   |        | 2  |
| 3  |                |            |               |                         |  |  |         |   |        | 3  |
| 4  |                |            |               |                         |  |  |         |   |        | 4  |
| 5  |                |            |               |                         |  |  |         |   |        | 5  |
| 6  |                |            |               |                         |  |  |         |   |        | 6  |
| 7  |                |            |               |                         |  |  |         |   |        | 7  |
| 8  |                |            |               |                         |  |  |         |   |        | 8  |
| 9  |                |            |               |                         |  |  |         |   |        | 9  |
| 10 |                |            |               |                         |  |  |         |   |        | 10                                       |
| 11 |                |            |               |                         |  |  |         |   |        | 11                                       |
| 12 |                |            |               |                         |  |  |         |   |        | 12                                       |
| 13 |                |            |               |                         |  |  |         | TOTAL   | \$     | 13                                       |

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

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

Facility Name & ID Number Heartland Christian Village # 0038372 Report Period Beginning: July 1, 1999 Ending: ne 30, 2000

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 \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number (\_\_\_\_) \_\_\_\_\_  
 Fax Number (\_\_\_\_) \_\_\_\_\_

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

| 1<br>Schedule V<br>Line<br>Reference | 2<br>Item      | 3<br>Unit of Allocation<br>(i.e., Days, Direct Cost,<br>Square Feet) | 4<br>Total Units | 5<br>Number of<br>Subunits Being<br>Allocated Among | 6<br>Total Indirect<br>Cost Being<br>Allocated | 7<br>Amount of Salary<br>Cost Contained<br>in Column 6 | 8<br>Facility<br>Units | 9<br>Allocation<br>(col.8/col.4)x col.6 |    |
|--------------------------------------|----------------|--|------------------|---|--|--|------------------------|---|----|
| 1                                    | Not Applicable |  |                  |   | \$   | \$   |                        | \$                                      | 1  |
| 2                                    |                |  |                  |   |  |  |                        |   | 2  |
| 3                                    |                |  |                  |   |  |  |                        |   | 3  |
| 4                                    |                |  |                  |   |  |  |                        |   | 4  |
| 5                                    |                |  |                  |   |  |  |                        |   | 5  |
| 6                                    |                |  |                  |   |  |  |                        |   | 6  |
| 7                                    |                |  |                  |   |  |  |                        |   | 7  |
| 8                                    |                |  |                  |   |  |  |                        |   | 8  |
| 9                                    |                |  |                  |   |  |  |                        |   | 9  |
| 10                                   |                |  |                  |   |  |  |                        |   | 10 |
| 11                                   |                |  |                  |   |  |  |                        |   | 11 |
| 12                                   |                |  |                  |   |  |  |                        |   | 12 |
| 13                                   |                |  |                  |   |  |  |                        |   | 13 |
| 14                                   |                |  |                  |   |  |  |                        |   | 14 |
| 15                                   |                |  |                  |   |  |  |                        |   | 15 |
| 16                                   |                |  |                  |   |  |  |                        |   | 16 |
| 17                                   |                |  |                  |   |  |  |                        |   | 17 |
| 18                                   |                |  |                  |   |  |  |                        |   | 18 |
| 19                                   |                |  |                  |   |  |  |                        |   | 19 |
| 20                                   |                |  |                  |   |  |  |                        |   | 20 |
| 21                                   |                |  |                  |   |  |  |                        |   | 21 |
| 22                                   |                |  |                  |   |  |  |                        |   | 22 |
| 23                                   |                |  |                  |   |  |  |                        |   | 23 |
| 24                                   |                |  |                  |   |  |  |                        |   | 24 |
| 25                                   | <b>TOTALS</b>  |  |                  |   | \$   | \$   |                        | \$                                      | 25 |

Facility Name & ID Number Heartland Christian Village # 0038372 Report Period Beginning: July 1, 1999 Ending: June 30, 2000

## 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 |
|----|-------------------------------------|-----|----|----------------------|-------------|----------|--------------|--------------|----------|--------|------------|----|
|    |                                     | YES | NO |                      |             |          | Original     | Balance      |          |        |            |    |
|    | <b>A. Directly Facility Related</b> |     |    |                      |             |          |              |              |          |        |            |    |
|    | <b>Long-Term</b>                    |     |    |                      |             |          |              |              |          |        |            |    |
| 1  | Tax Exempt Bonds                    |     | x  | Bldg & Equipment     | \$20,955.00 | 05/01/91 | \$ 2,508,000 | \$ 1,882,228 | 04/15/01 | 0.0725 | \$ 140,519 | 1  |
| 2  | Revenue Bonds                       | x   |    | Bldg & Equipment     | \$7,868.00  | 01/01/93 | 1,080,000    | 957,690      | 01/01/18 | 0.0800 | 72,252     | 2  |
| 3  | Revenue Bonds                       | x   |    | Redeem Debt          | \$3,536.00  | 07/01/96 | 450,000      | 425,100      | 07/01/21 | 0.0800 | 34,242     | 3  |
| 4  | Revenue Bonds                       | x   |    | Redeem Debt          | \$5,616.00  | 01/01/97 | 720,000      | 686,400      | 00/01/22 | 0.0800 | 55,282     | 4  |
| 5  | General Obligation Bonds            | x   |    |                      | \$4,667.00  | 04/01/00 | 700,000      | 700,000      | 04/01/03 | 0.0800 | 14,000     | 5  |
|    | <b>Working Capital</b>              |     |    |                      |             |          |              |              |          |        |            |    |
| 6  | Copelco Capital Inc.                |     | x  | Oxygen Concentrators | \$195.00    | 11/30/97 | 8,475        | 4,660        | 10/31/02 | 0.1348 | 799        | 6  |
| 7  |                                     | x   |    | CHI Bond Fund        | \$2,500.00  | 09/30/97 | Various      |              | 03/31/05 | 0.0850 | 38,166     | 7  |
| 8  |                                     |     |    |                      |             |          |              |              |          |        |            | 8  |
| 9  | TOTAL Facility Related              |     |    |                      | \$45,337.00 |          | \$ 5,466,475 | \$ 4,656,078 |          |        | \$ 355,260 | 9  |
|    | <b>B. Non-Facility Related*</b>     |     |    |                      |             |          |              |              |          |        |            |    |
| 10 | Revenue Bonds 1993A                 | x   |    | Bldg & Equipment     | \$5,245.00  | 01/01/93 | 720,000      | 638,460      | 01/01/18 | 0.0800 | 48,168     | 10 |
| 11 |                                     |     |    |                      |             |          |              |              |          |        |            | 11 |
| 12 |                                     |     |    |                      |             |          |              |              |          |        |            | 12 |
| 13 |                                     |     |    |                      |             |          |              |              |          |        |            | 13 |
| 14 | TOTAL Non-Facility Related          |     |    |                      | \$5,245.00  |          | \$ 720,000   | \$ 638,460   |          |        | \$ 48,168  | 14 |
| 15 | TOTALS (line 9+line14)              |     |    |                      |             |          | \$ 6,186,475 | \$ 5,294,538 |          |        | \$ 403,428 | 15 |

\* 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 &amp; ID Number Heartland Christian Village

# 0038372

Report Period Beginning:

July 1, 1999 Ending:

June 30, 2000

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 31,450 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground: (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable)

DuplexesF. 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: None 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 | <u>Facility</u>    | <u>382,892</u> | <u>Various</u> | \$ <u>41,767</u> | <u>1</u> |
| 2 | <u>Home Office</u> |                |                | <u>3,744</u>     | <u>2</u> |
| 3 | <b>TOTALS</b>      | <u>382,892</u> |                | \$ <u>45,511</u> | <u>3</u> |

Facility Name &amp; ID Number Heartland Christian Village

# 0038372

Report Period Beginning:

July 1, 1999 Ending: June 30, 2000

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

| 1     | 2                              | 3             | 4                | 5            | 6                         | 7             | 8                          | 9           |                          |
|-------|--------------------------------|---------------|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|
| Beds* | FOR OHF USE ONLY               | Year Acquired | Year Constructed | Cost         | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |
| 4     | 69                             | 1992          | 1992             | \$ 2,601,099 | \$ 65,028                 | 40            | \$ 65,028                  |             | \$ 503,960               |
| 5     |                                | 1995          | 1995             | 119,926      | 2,998                     | 40            | 2,998                      |             | 15,989                   |
| 6     |                                |               |                  |              |                           |               |                            |             |                          |
| 7     |                                |               |                  |              |                           |               |                            |             |                          |
| 8     | Home Office                    |               |                  | 26,716       | 873                       |               | 873                        |             | 11,599                   |
|       | <b>Improvement Type**</b>      |               |                  |              |                           |               |                            |             |                          |
| 9     | Carpeting                      | 1992          | 1992             | 9,961        | 1                         | 5             | 1                          |             | 9,961                    |
| 10    | Wallcoverings                  | 1992          | 1992             | 8,385        |                           | 5             |                            |             | 8,385                    |
| 11    | Wallcoverings                  | 1992          | 1992             | 16,128       |                           | 5             |                            |             | 16,128                   |
| 12    | Fire Alarm Commtector          | 1992          | 1992             | 578          | 29                        | 20            | 29                         |             | 225                      |
| 13    | Towel Rings                    | 1992          | 1992             | 637          | 64                        | 10            | 64                         |             | 491                      |
| 14    | Rail & Gate Loading            | 1993          | 1993             | 536          | 54                        | 10            | 54                         |             | 392                      |
| 15    | Door Lock                      | 1993          | 1993             | 856          | 86                        | 10            | 86                         |             | 566                      |
| 16    | Autodoor                       | 1994          | 1994             | 908          | 91                        | 10            | 91                         |             | 523                      |
| 17    | Hot Water Heater               | 1996          | 1996             | 3,130        | 313                       | 10            | 313                        |             | 1,409                    |
| 18    | Sewer Lines                    | 1992          | 1992             | 37,086       | 927                       | 40            | 927                        |             | 7,184                    |
| 19    | Patio & Sidewalk               | 1992          | 1992             | 900          | 45                        | 20            | 45                         |             | 349                      |
| 20    | Sign                           | 1992          | 1992             | 6,286        | 629                       | 10            | 629                        |             | 4,875                    |
| 21    | Landscaping                    | 1992          | 1992             | 21,485       | 1,074                     | 20            | 1,074                      |             | 8,324                    |
| 22    | Landscaping                    | 1995          | 1995             | 2,602        | 520                       | 5             | 520                        |             | 2,600                    |
| 23    | Electric Work - Fire Alarm     | 1998          | 1998             | 1,335        | 134                       | 10            | 134                        |             | 290                      |
| 24    | Smoke Dampers                  | 1998          | 1998             | 2,284        | 228                       | 10            | 228                        |             | 513                      |
| 25    | Sidewalk                       | 1999          | 1999             | 1,405        | 281                       | 5             | 281                        |             | 468                      |
| 26    | Water Heater                   | 2000          | 2000             | 5,831        | 340                       | 10            | 340                        |             | 340                      |
| 27    | Expansion Tank                 | 2000          | 2000             | 1,126        | 131                       | 5             | 131                        |             | 131                      |
| 28    | Ceiling Fans (2) Activity      | 2000          | 2000             | 500          | 50                        | 5             | 50                         |             | 50                       |
| 29    |                                |               |                  |              |                           |               |                            |             |                          |
| 30    |                                |               |                  |              |                           |               |                            |             |                          |
| 31    |                                |               |                  |              |                           |               |                            |             |                          |
| 32    |                                |               |                  |              |                           |               |                            |             |                          |
| 33    |                                |               |                  |              |                           |               |                            |             |                          |
| 34    |                                |               |                  |              |                           |               |                            |             |                          |
| 35    |                                |               |                  |              |                           |               |                            |             |                          |
| 36    | <b>TOTAL (lines 4 thru 35)</b> |               |                  | \$ 2,869,700 | \$ 73,896                 |               | \$ 73,896                  | \$          | \$ 594,752               |

\*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.

XI. OWNERSHIP COSTS (continued)

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

|    | Category of Equipment           | 1<br>Cost  | Current Book<br>Depreciation 2 | Straight Line<br>Depreciation 3 | 4<br>Adjustments | Component<br>Life 5 | Accumulated<br>Depreciation 6 |    |
|----|---------------------------------|------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 37 | Purchased in Prior Years        | \$ 340,627 | \$ 30,777                      | \$ 30,777                       |                  | Various             | \$ 211,789                    | 37 |
| 38 | Current Year Purchases          | 17,606     | 1,544                          | 1,544                           |                  | Various             | 1,544                         | 38 |
| 39 | Fully Depreciated Assets        | 22,838     |                                |                                 |                  |                     | 22,838                        | 39 |
| 40 | Home Office Equipment Allocated | 23,319     | 2,407                          | 2,407                           |                  | Various             | 18,960                        | 40 |
| 41 | TOTALS                          | \$ 404,390 | \$ 34,728                      | \$ 34,728                       | \$               |                     | \$ 255,131                    | 41 |

D. Vehicle Depreciation (See instructions.)\*

|    | 1<br>Use              | Model, Make<br>and Year 2 | Year<br>Acquired 3 | 4<br>Cost | Current Book<br>Depreciation 5 | Straight Line<br>Depreciation 6 | 7<br>Adjustments | Life in<br>Years 8 | Accumulated<br>Depreciation 9 |    |
|----|-----------------------|---------------------------|--------------------|-----------|--------------------------------|---------------------------------|------------------|--------------------|-------------------------------|----|
| 42 | Patient Transport     | Ford Bus                  | 1994               | \$ 42,670 | \$ 5,334                       | \$ 5,334                        |                  | 8                  | \$ 32,893                     | 42 |
| 43 | Patient Transport     | Chevy Van                 | 1996               | 16,383    | 2,048                          | 2,048                           |                  | 8                  | 7,680                         | 43 |
| 44 |                       |                           |                    |           |                                |                                 |                  |                    |                               | 44 |
| 45 | Home Office Allocated |                           |                    | 5,078     | 1,085                          | 1,085                           |                  | Various            | 1,565                         | 45 |
| 46 | TOTALS                |                           |                    | \$ 64,131 | \$ 8,467                       | \$ 8,467                        | \$               |                    | \$ 42,138                     | 46 |

E. Summary of Care-Related Assets

|    | 1<br>Reference             | 2<br>Amount  |              |       |
|----|----------------------------|--|--------------|-------|
| 47 | Total Historical Cost      | (line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4) | \$ 3,383,732 | 47    |
| 48 | Current Book Depreciation  | (line 36,col.5 + line 41,col.2 + line 46,col.5)                | \$ 117,091   | 48    |
| 49 | Straight Line Depreciation | (line 36,col.7 + line 41,col.3 + line 46,col.6)                | \$ 117,091   | 49 ** |
| 50 | Adjustments                | (line 36,col.8 + line 41,col.4 + line 46,col.7)                | \$           | 50    |
| 51 | Accumulated Depreciation   | (line 36,col.9 + line 41,col.6 + line 46,col.9)                | \$ 892,021   | 51    |

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

|    | 1<br>Description & Year Acquired | 2<br>Cost  | Current Book<br>Depreciation 3 | Accumulated<br>Depreciation 4 |    |
|----|----------------------------------|------------|--------------------------------|-------------------------------|----|
| 52 | Duplex Land                      | \$ 41,767  | \$                             | \$                            | 52 |
| 53 | Duplex Land Improvements         | 65,202     | 2,453                          | 19,229                        | 53 |
| 54 | Duplex Buildings                 | 632,075    | 16,035                         | 157,746                       | 54 |
| 55 | Duplex Equipment                 | 15,155     | 1,243                          | 13,665                        | 55 |
| 56 |                                  |            |                                |                               | 56 |
| 57 | TOTALS                           | \$ 754,199 | \$ 19,731                      | \$ 190,640                    | 57 |

G. Construction-in-Progress

|    | Description | Cost |    |
|----|-------------|------|----|
| 58 |             |      | 58 |
| 59 |             |      | 59 |
| 60 |             |      | 60 |
| 61 |             | \$   | 61 |

\* 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: Not Applicable  
 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<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Date of<br>Lease | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>Renewal Option* |   |
|---|--------------------|--------------------------|------------------------|-----------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building: |                          |                        |                       | \$                    |                              |                                     | 3 |
| 4 | Additions          |                          |                        |                       |                       |                              |                                     | 4 |
| 5 |                    |                          |                        |                       |                       |                              |                                     | 5 |
| 6 |                    |                          |                        |                       |                       |                              |                                     | 6 |
| 7 | <b>TOTAL</b>       |                          |                        |                       | \$                    |                              |                                     | 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?  YES  NO

16. Rental Amount for movable equipment: \$ \_\_\_\_\_ Description: \_\_\_\_\_  
 (Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:  
 Beginning \_\_\_\_\_  
 Ending \_\_\_\_\_

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

|     | Fiscal Year Ending | Annual Rent |
|-----|--------------------|-------------|
| 12. | <u>/2001</u>       | \$ _____    |
| 13. | <u>/2002</u>       | \$ _____    |
| 14. | <u>/2003</u>       | \$ _____    |

**C. Vehicle Rental (See instructions.)**

|    | 1<br>Use     | 2<br>Model Year<br>and Make | 3<br>Monthly Lease<br>Payment | 4<br>Rental Expense<br>for this Period |    |
|----|--------------|-----------------------------|-------------------------------|--|----|
| 17 |              |                             | \$                            | \$                                     | 17 |
| 18 |              |                             |                               |  | 18 |
| 19 |              |                             |                               |  | 19 |
| 20 |              |                             |                               |  | 20 |
| 21 | <b>TOTAL</b> |                             | \$                            | \$                                     | 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 aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)**

|   |  |   |
|---|--|---|
| <p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> | <p>2. <b>CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p> | <p>3. <b>CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p> |
|---|--|---|

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

|    |                                 | Facility       |                |               | Total |
|----|---------------------------------|----------------|----------------|---------------|-------|
|    |                                 | 1<br>Drop-outs | 2<br>Completed | 3<br>Contract |       |
| 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  | Nurse Aide Competency Tests     |                |                |               |       |
| 9  | <b>TOTALS</b>                   | \$             | \$             | \$            | \$    |
| 10 | SUM OF line 9, col. 1 and 2 (e) | \$             |                |               |       |

- (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 aide 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 aides.

**C. CONTRACTUAL INCOME**

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

\$ \_\_\_\_\_

**D. NUMBER OF AIDES TRAINED**

| COMPLETED                    |  |
|------------------------------|--|
| 1. From this facility        |  |
| 2. From other facilities (f) |  |
| DROP-OUTS                    |  |
| 1. From this facility        |  |
| 2. From other facilities (f) |  |
| <b>TOTAL TRAINED</b>         |  |

- (e) The total amount of Drop-out and Completed Costs for your own aides 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 aides.

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

|    | Service  | 1<br>Schedule V<br>Line & Column<br>Reference | 2                   |                                | 3   |      | 4                              |  | 5  |  | 6<br>Supplies<br>(Actual or<br>Allocated) | 7<br>Total Units<br>(Column 2 + 4) | 8          |    |
|----|--|---|---------------------|--------------------------------|---|------|--------------------------------|--|----|--|---|------------------------------------|------------|----|
|    |  |   | Units of<br>Service | Cost                           | Outside Practitioner<br>(other than consultant) |      | Total Cost<br>(Col. 3 + 5 + 6) |  |    |  |   |                                    |            |    |
|    |  |   |                     |                                | Units   | Cost |                                |  |    |  |   |                                    |            |    |
| 1  | Licensed Occupational Therapist  |   | hrs                 | \$ This W/P is not applicable. |   |      |                                |  |    |  |   |                                    | \$ #VALUE! | 1  |
| 2  | Licensed Speech and Language<br>Development Therapist                          |   | hrs                 |                                |   |      |                                |  |    |  |   |                                    |            | 2  |
| 3  | Licensed Recreational Therapist  |   | hrs                 |                                |   |      |                                |  |    |  |   |                                    |            | 3  |
| 4  | Licensed Physical Therapist  |   | hrs                 |                                |   |      |                                |  |    |  |   |                                    |            | 4  |
| 5  | Physician Care   |   | visits              |                                |   |      |                                |  |    |  |   |                                    |            | 5  |
| 6  | Dental Care  |   | visits              |                                |   |      |                                |  |    |  |   |                                    |            | 6  |
| 7  | Work Related Program   |   | hrs                 |                                |   |      |                                |  |    |  |   |                                    |            | 7  |
| 8  | Habilitation   |   | hrs                 |                                |   |      |                                |  |    |  |   |                                    |            | 8  |
| 9  | Pharmacy   |   | # of<br>prescripts  |                                |   |      |                                |  |    |  |   |                                    |            | 9  |
| 10 | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |   | hrs                 |                                |   |      |                                |  |    |  |   |                                    |            | 10 |
| 11 | Academic Education   |   | hrs                 |                                |   |      |                                |  |    |  |   |                                    |            | 11 |
| 12 | Exceptional Care Program   |   |                     |                                |   |      |                                |  |    |  |   |                                    |            | 12 |
| 13 | Other (specify):   |   |                     |                                |   |      |                                |  |    |  |   |                                    |            | 13 |
| 14 | TOTAL  |   |                     | \$                             |   |      | \$                             |  | \$ |  |   |                                    | \$ #VALUE! | 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 nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name &amp; ID Number Heartland Christian Village

# 0038372

Report Period Beginning: July 1, 1999

Ending:

June 30, 2000

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of June 30, 2000

(last day of reporting year)

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

|    |  | 1            | 2                    |    |
|----|--|--------------|----------------------|----|
|    |  | Operating    | After Consolidation* |    |
|    | <b>A. Current Assets</b>   |              |                      |    |
| 1  | Cash on Hand and in Banks  | \$ 8,104     | \$                   | 1  |
| 2  | Cash-Patient Deposits  | 7,718        |                      | 2  |
| 3  | Accounts & Short-Term Notes Receivable-Patients (less allowance 12,912 ) | 125,112      |                      | 3  |
| 4  | Supply Inventory (priced at FIFO )                                       | 18,070       |                      | 4  |
| 5  | Short-Term Investments   |              |                      | 5  |
| 6  | Prepaid Insurance  |              |                      | 6  |
| 7  | Other Prepaid Expenses   |              |                      | 7  |
| 8  | Accounts Receivable (owners or related parties)                          |              |                      | 8  |
| 9  | Other(specify): Investment Reserve                                       | (277)        |                      | 9  |
| 10 | <b>TOTAL Current Assets (sum of lines 1 thru 9)</b>                      | \$ 158,727   | \$                   | 10 |
|    | <b>B. Long-Term Assets</b>   |              |                      |    |
| 11 | Long-Term Notes Receivable   |              |                      | 11 |
| 12 | Long-Term Investments  |              |                      | 12 |
| 13 | Land   | 83,534       |                      | 13 |
| 14 | Buildings, at Historical Cost  | 3,405,295    |                      | 14 |
| 15 | Leasehold Improvements, at Historical Cost                               | 134,965      |                      | 15 |
| 16 | Equipment, at Historical Cost  | 455,279      |                      | 16 |
| 17 | Accumulated Depreciation (book methods)                                  | (1,050,537)  |                      | 17 |
| 18 | Deferred Charges   | 30,275       |                      | 18 |
| 19 | Organization & Pre-Operating Costs                                       |              |                      | 19 |
| 20 | Accumulated Amortization - Organization & Pre-Operating Costs            |              |                      | 20 |
| 21 | Restricted Funds   | 80,432       |                      | 21 |
| 22 | Other Long-Term Assets (specify):  |              |                      | 22 |
| 23 | Other(specify):  |              |                      | 23 |
| 24 | <b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>                  | \$ 3,139,243 | \$                   | 24 |
| 25 | <b>TOTAL ASSETS (sum of lines 10 and 24)</b>                             | \$ 3,297,970 | \$                   | 25 |

|    |  | 1              | 2                    |    |
|----|--|----------------|----------------------|----|
|    |  | Operating      | After Consolidation* |    |
|    | <b>C. Current Liabilities</b>                                |                |                      |    |
| 26 | Accounts Payable   | \$ 23,491      | \$                   | 26 |
| 27 | Officer's Accounts Payable                                   |                |                      | 27 |
| 28 | Accounts Payable-Patient Deposits                            | 7,718          |                      | 28 |
| 29 | Short-Term Notes Payable                                     |                |                      | 29 |
| 30 | Accrued Salaries Payable                                     | 76,487         |                      | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes)          |                |                      | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B)                          |                |                      | 32 |
| 33 | Accrued Interest Payable                                     | 5,686          |                      | 33 |
| 34 | Deferred Compensation  | 30,745         |                      | 34 |
| 35 | Federal and State Income Taxes                               |                |                      | 35 |
|    | <b>Other Current Liabilities(specify):</b>                   |                |                      |    |
| 36 |  |                |                      | 36 |
| 37 |  |                |                      | 37 |
| 38 | <b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>   | \$ 144,127     | \$                   | 38 |
|    | <b>D. Long-Term Liabilities</b>                              |                |                      |    |
| 39 | Long-Term Notes Payable                                      |                |                      | 39 |
| 40 | Mortgage Payable   |                |                      | 40 |
| 41 | Bonds Payable  | 5,268,918      |                      | 41 |
| 42 | Deferred Compensation  |                |                      | 42 |
|    | <b>Other Long-Term Liabilities(specify):</b>                 |                |                      |    |
| 43 | Lease Payable  | 4,518          |                      | 43 |
| 44 |  |                |                      | 44 |
| 45 | <b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b> | \$ 5,273,436   | \$                   | 45 |
| 46 | <b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>            | \$ 5,417,563   | \$                   | 46 |
| 47 | <b>TOTAL EQUITY(page 18, line 24)</b>                        | \$ (2,119,593) | \$                   | 47 |
| 48 | <b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b> | \$ 3,297,970   | \$                   | 48 |

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

|                                   |  | 1<br>Total     |      |
|-----------------------------------|--|----------------|------|
| 1                                 | Balance at Beginning of Year, as Previously Reported         | \$ (2,011,066) | 1    |
| 2                                 | Restatements (describe):                                     |                | 2    |
| 3                                 |  |                | 3    |
| 4                                 |  |                | 4    |
| 5                                 |  |                | 5    |
| 6                                 | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ (2,011,066) | 6    |
| <b>A. Additions (deductions):</b> |  |                |      |
| 7                                 | NET Income (Loss) (from page 19, line 43)                    | (108,527)      | 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)             | \$ (108,527)   | 17   |
| <b>B. Transfers (Itemize):</b>    |  |                |      |
| 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)            | \$ (2,119,593) | 24 * |

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

STATE OF ILLINOIS

Facility Name & ID Number Heartland Christian Village

# 0038372

Report Period Beginning: July 1, 1999

Page 19  
Ending: June 30, 2000

**VII. 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                                      |  |              |     |
|--|--|--------------|-----|
|  | Revenue  | Amount       |     |
| <b>A. Inpatient Care</b>               |  |              |     |
| 1                                      | Gross Revenue -- All Levels of Care                        | \$ 2,193,842 | 1   |
| 2                                      | Discounts and Allowances for all Levels                    | (172,148)    | 2   |
| 3                                      | <b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>       | \$ 2,021,694 | 3   |
| <b>B. Ancillary Revenue</b>            |  |              |     |
| 4                                      | Day Care   |              | 4   |
| 5                                      | Other Care for Outpatients                                 |              | 5   |
| 6                                      | Therapy  | 55           | 6   |
| 7                                      | Oxygen   |              | 7   |
| 8                                      | <b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>         | \$ 55        | 8   |
| <b>C. Other Operating Revenue</b>      |  |              |     |
| 9                                      | Payments for Education                                     |              | 9   |
| 10                                     | Other Government Grants                                    |              | 10  |
| 11                                     | Nurses Aide Training Reimbursements                        |              | 11  |
| 12                                     | Gift and Coffee Shop                                       | 49           | 12  |
| 13                                     | Barber and Beauty Care                                     | 13,032       | 13  |
| 14                                     | Non-Patient Meals  | 672          | 14  |
| 15                                     | Telephone, Television and Radio                            | 5,739        | 15  |
| 16                                     | Rental of Facility Space                                   |              | 16  |
| 17                                     | Sale of Drugs  |              | 17  |
| 18                                     | Sale of Supplies to Non-Patients                           | 3,194        | 18  |
| 19                                     | Laboratory   |              | 19  |
| 20                                     | Radiology and X-Ray  |              | 20  |
| 21                                     | Other Medical Services                                     |              | 21  |
| 22                                     | Laundry  |              | 22  |
| 23                                     | <b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>  | \$ 22,686    | 23  |
| <b>D. Non-Operating Revenue</b>        |  |              |     |
| 24                                     | Contributions  | 41,734       | 24  |
| 25                                     | Interest and Other Investment Income***                    | 4,860        | 25  |
| 26                                     | <b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>    | \$ 46,594    | 26  |
| <b>E. Other Revenue (specify):****</b> |  |              |     |
| 27                                     | <b>Settlement Income (Insurance, Legal, Etc.)</b>          |              | 27  |
| 28                                     | <b>Residential &amp; Congregate</b>                        | 47,187       | 28  |
| 28a                                    | <b>Unrealized G/(L) on Sale of Equip &amp; Investments</b> | 1,276        | 28a |
| 29                                     | <b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>       | \$ 48,463    | 29  |
| 30                                     | <b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>    | \$ 2,139,492 | 30  |

| 2                                   |  |              |    |
|-------------------------------------|--|--------------|----|
|                                     | Expenses   | Amount       |    |
| <b>A. Operating Expenses</b>        |  |              |    |
| 31                                  | General Services   | 417,121      | 31 |
| 32                                  | Health Care  | 867,122      | 32 |
| 33                                  | General Administration   | 367,357      | 33 |
| <b>B. Capital Expense</b>           |  |              |    |
| 34                                  | Ownership  | 520,476      | 34 |
| <b>C. Ancillary Expense</b>         |  |              |    |
| 35                                  | Special Cost Centers   | 45,747       | 35 |
| 36                                  | Provider Participation Fee                                     | 30,196       | 36 |
| <b>D. Other Expenses (specify):</b> |  |              |    |
| 37                                  |  |              | 37 |
| 38                                  |  |              | 38 |
| 39                                  |  |              | 39 |
| 40                                  | <b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>               | \$ 2,248,019 | 40 |
| 41                                  | <b>Income before Income Taxes (line 30 minus line 40)**</b>    | (108,527)    | 41 |
| 42                                  | <b>Income Taxes</b>  |              | 42 |
| 43                                  | <b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b> | \$ (108,527) | 43 |

\* 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 &amp; ID Number Heartland Christian Village

# 0038372

Report Period Beginning: July 1, 1999

Ending: June 30, 2000

## 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.<br>Actually<br>Worked | # of Hrs.<br>Paid and<br>Accrued | Reporting Period<br>Total Salaries,<br>Wages | Average<br>Hourly<br>Wage |          |    |
| 1  | Director of Nursing             | 1,727                            | 1,919  | \$ 37,893                 | \$ 19.75 | 1  |
| 2  | Assistant Director of Nursing   |                                  |  |                           |          | 2  |
| 3  | Registered Nurses               | 5,389                            | 5,988  | 122,946                   | 20.53    | 3  |
| 4  | Licensed Practical Nurses       | 19,651                           | 21,834                                       | 286,672                   | 13.13    | 4  |
| 5  | Nurse Aides & Orderlies         | 32,968                           | 36,631                                       | 284,770                   | 7.77     | 5  |
| 6  | Nurse Aide Trainees             |                                  |  |                           |          | 6  |
| 7  | Licensed Therapist              |                                  |  |                           |          | 7  |
| 8  | Rehab/Therapy Aides             |                                  |  |                           |          | 8  |
| 9  | Activity Director               |                                  |  |                           |          | 9  |
| 10 | Activity Assistants             |                                  |  |                           |          | 10 |
| 11 | Social Service Workers          | 6,072                            | 6,747  | 54,656                    | 8.10     | 11 |
| 12 | Dietician                       |                                  |  |                           |          | 12 |
| 13 | Food Service Supervisor         | 1,793                            | 1,992  | 18,143                    | 9.11     | 13 |
| 14 | Head Cook                       |                                  |  |                           |          | 14 |
| 15 | Cook Helpers/Assistants         | 10,655                           | 11,839                                       | 85,835                    | 7.25     | 15 |
| 16 | Dishwashers                     |                                  |  |                           |          | 16 |
| 17 | Maintenance Workers             | 2,144                            | 2,382  | 28,748                    | 12.07    | 17 |
| 18 | Housekeepers                    | 7,286                            | 8,096  | 54,778                    | 6.77     | 18 |
| 19 | Laundry                         | 3,016                            | 3,351  | 20,999                    | 6.27     | 19 |
| 20 | Administrator                   | 1,590                            | 1,767  | 46,560                    | 26.35    | 20 |
| 21 | Assistant Administrator         |                                  |  |                           |          | 21 |
| 22 | Other Administrative            | 555                              | 617  | 6,777                     | 10.98    | 22 |
| 23 | Office Manager                  | 1,650                            | 1,833  | 22,277                    | 12.15    | 23 |
| 24 | Clerical                        | 1,749                            | 1,943  | 23,708                    | 12.20    | 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)   | 286                              | 318  | 3,533                     | 11.11    | 30 |
| 31 | Medical Records                 |                                  |  |                           |          | 31 |
| 32 | Other Health Care(specify)      |                                  |  |                           |          | 32 |
| 33 | Other(specify) Beauty Shop      | 1,184                            | 1,316  | 12,254                    | 9.31     | 33 |
| 34 | TOTAL (lines 1 - 33)            | 97,715                           | 108,573                                      | \$ 1,110,549 *            | \$ 10.23 | 34 |

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

\*\* See instructions.

## B. CONSULTANT SERVICES

|    | 1                                      | 2   | 3   |       |    |
|----|--|---|---|-------|----|
|    | Number<br>of Hrs.<br>Paid &<br>Accrued | Total Consultant<br>Cost for<br>Reporting<br>Period | Schedule V<br>Line &<br>Column<br>Reference |       |    |
| 35 | Dietary Consultant                     | 111   | \$ 4,992                                    | 1.3   | 35 |
| 36 | Medical Director                       | 28  | 7,369                                       | 9.3   | 36 |
| 37 | Medical Records Consultant             | 31  | 1,550                                       | 10.3  | 37 |
| 38 | Nurse Consultant                       |   |   |       | 38 |
| 39 | Pharmacist Consultant                  | 50  | 1,511                                       | 10a.3 | 39 |
| 40 | Physical Therapy Consultant            | 56  | 2,728                                       | 10a.3 | 40 |
| 41 | Occupational Therapy Consultant        |   |   |       | 41 |
| 42 | Respiratory Therapy Consultant         |   |   |       | 42 |
| 43 | Speech Therapy Consultant              | 12  | 669   | 10a.3 | 43 |
| 44 | Activity Consultant                    |   |   |       | 44 |
| 45 | Social Service Consultant              | 78  | 5,122                                       | 11.3  | 45 |
| 46 | Other(specify) UR Committee            | 1   | 50  | 10.3  | 46 |
| 47 |  |   |   |       | 47 |
| 48 |  |   |   |       | 48 |
| 49 | TOTAL (lines 35 - 48)                  | 367   | \$ 23,991                                   |       | 49 |

## C. CONTRACT NURSES

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

| A. Administrative Salaries   | Name         | Function      | Ownership % | Amount    |
|--|--------------|---------------|-------------|-----------|
|  | John Letizia | Administrator | 0           | \$ 46,560 |
| TOTAL (agree to Schedule V, line 17, col. 1)<br>(List each licensed administrator separately.) |              |               |             |           |
|  |              |               |             | \$ 46,560 |

| B. Administrative - Other   | Description    | Amount    |
|---|----------------|-----------|
|   | Management Fee | \$ 84,552 |
| TOTAL (agree to Schedule V, line 17, col. 3)<br>(Attach a copy of any management service agreement) |                |           |
|   |                | \$ 84,552 |

| C. Professional Services   | Vendor/Payee     | Type  | Amount |
|--|------------------|-------|--------|
|  | Booth & Antoline | Legal | \$ 561 |
|  | Rose Duckworth   |       | 250    |
| TOTAL (agree to Schedule V, line 19, column 3)<br>(If total legal fees exceed \$2500 attach copy of invoices.) |                  |       |        |
|  |                  |       | \$ 811 |

| D. Employee Benefits and Payroll Taxes      | Description                                | Amount     |
|---|--|------------|
|   | Workers' Compensation Insurance            | \$ 16,608  |
|   | Unemployment Compensation Insurance        | 3,000      |
|   | FICA Taxes                                 | 79,933     |
|   | Employee Health Insurance                  | 52,800     |
|   | Employee Meals                             |            |
|   | Illinois Municipal Retirement Fund (IMRF)* |            |
|   | Employee Expense                           | 5,874      |
|   | Employee Physical                          | 237        |
|   | Worker's Comp Medical Expense              | 618        |
|   | Related Party Adjustment                   | (3,000)    |
|   | Home Office Allocation                     | 6,424      |
| TOTAL (agree to Schedule V, line 22, col.8) |  |            |
|   |  | \$ 162,494 |

| E. Schedule of Non-Cash Compensation Paid to Owners or Employees | Description | Line # | Amount |
|--|-------------|--------|--------|
|  |             |        | \$     |
| TOTAL  |             |        |        |
|  |             |        | \$     |

| F. Dues, Fees, Subscriptions and Promotions | Description   | Amount   |
|---|---|----------|
|   | IDPH License Fee  | \$       |
|   | Advertising: Employee Recruitment   |          |
|   | Health Care Worker Background Check<br>(Indicate # of checks performed _____) |          |
|   | Membership Dues   | 3,236    |
|   | Fees/Updates  | 1,450    |
|   | Subscriptions   | 304      |
|   | Home Office Allocations   | 570      |
|   | Less: Public Relations Expense  | ( )      |
|   | Non-allowable advertising   | ( )      |
|   | Yellow page advertising   | ( )      |
| TOTAL (agree to Sch. V, line 20, col. 8)    |   |          |
|   |   | \$ 5,560 |

| G. Schedule of Travel and Seminar**      | Description            | Amount   |
|--|------------------------|----------|
|  | Out-of-State Travel    | \$       |
|  | In-State Travel        | 3,205    |
|  | Seminar Expense        | 1,318    |
|  | Miscellaneous          | 45       |
|  | Home Office Allocation | 1,454    |
|  | Entertainment Expense  | ( )      |
| TOTAL (agree to Sch. V, line 24, col. 8) |                        |          |
|  |                        | \$ 6,022 |

\* Attach copy of IMRF notifications

\*\*See instructions.



