



Facility Name & ID Number Heartland Christian Village

# 0038372 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

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 n/a

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>62</u>	Skilled (SNF)	<u>62</u>	<u>22,630</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	<u>9</u>	Sheltered Care (SC)	<u>9</u>	<u>3,285</u>	5
6		ICF/DD 16 or Less			6
7	<u>71</u>	TOTALS	<u>71</u>	<u>25,915</u>	7

B. Census-For the entire report period.

	1 Level of Care	3 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		2 Medicaid Recipient	Private Pay	4 Other		
8	SNF	<u>7,660</u>	<u>4,450</u>	<u>2,781</u>	<u>14,891</u>	8
9	SNF/PED					9
10	ICF	<u>3,652</u>	<u>3,263</u>		<u>6,915</u>	10
11	ICF/DD					11
12	SC	<u>68</u>	<u>1,892</u>		<u>1,960</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>11,380</u>	<u>9,605</u>	<u>2,781</u>	<u>23,766</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.71%

D. How many bed-hold days during this year were paid by the Department? 158 (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 10/12/1992

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 10/12/1992 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 62 and days of care provided 2,781

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 06/30/2005 Fiscal Year: 06/30/2005

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

STATE OF ILLINOIS

Facility Name & ID Number Heartland Christian Village # 0038372 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	119,775	13,103	4,267	137,145		137,145		137,145		1
2	Food Purchase		115,920		115,920		115,920	(4,804)	111,116		2
3	Housekeeping	95,009	16,443		111,452		111,452		111,452		3
4	Laundry										4
5	Heat and Other Utilities			80,934	80,934		80,934	1,350	82,284		5
6	Maintenance	42,075	11,313	17,924	71,312		71,312	5,891	77,203		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>256,859</b>	<b>156,779</b>	<b>103,125</b>	<b>516,763</b>		<b>516,763</b>	<b>2,437</b>	<b>519,200</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	1,042,242	150,213	95,331	1,287,786		1,287,786		1,287,786		10
10a	Therapy			192,529	192,529		192,529		192,529		10a
11	Activities	17,085			17,085		17,085		17,085		11
12	Social Services	61,848	1,800	4,693	68,341		68,341	337	68,678		12
13	CNA Training										13
14	Program Transportation			362	362		362		362		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>1,121,175</b>	<b>152,013</b>	<b>300,115</b>	<b>1,573,303</b>		<b>1,573,303</b>	<b>337</b>	<b>1,573,640</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	62,558	405	182,832	245,795		245,795	(143,962)	101,833		17
18	Directors Fees										18
19	Professional Services			16,428	16,428		16,428	6,634	23,062		19
20	Dues, Fees, Subscriptions & Promotions			32,142	32,142		32,142	(20,296)	11,846		20
21	Clerical & General Office Expenses	63,526	3,296	34,820	101,642		101,642	46,685	148,327		21
22	Employee Benefits & Payroll Taxes			282,556	282,556		282,556	18,862	301,418		22
23	Inservice Training & Education										23
24	Travel and Seminar			14,721	14,721		14,721	3,876	18,597		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			64,566	64,566		64,566	227	64,793		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>126,084</b>	<b>3,701</b>	<b>628,065</b>	<b>757,850</b>		<b>757,850</b>	<b>(87,974)</b>	<b>669,876</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>1,504,118</b>	<b>312,493</b>	<b>1,031,305</b>	<b>2,847,916</b>		<b>2,847,916</b>	<b>(85,200)</b>	<b>2,762,716</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 & ID Number Heartland Christian Village

#0038372

Report Period Beginning: July 1, 2004 Ending:

June 30, 2005

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			101,159	101,159		101,159	11,726	112,885			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			313,875	313,875		313,875	(2,002)	311,873			32
33	Real Estate Taxes			(99)	(99)		(99)		(99)			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*			1,922	1,922		1,922		1,922			36
37	<b>TOTAL Ownership</b>			416,857	416,857		416,857	9,724	426,581			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			10,934	10,934		10,934		10,934			39
40	Barber and Beauty Shops	11,506	625		12,131		12,131		12,131			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			35,757	35,757		35,757		35,757			42
43	Other (specify):* <u>Apt/Congregate</u>			71,839	71,839		71,839	(35,726)	36,113			43
44	<b>TOTAL Special Cost Centers</b>	11,506	625	118,530	130,661		130,661	(35,726)	94,935			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,515,624	313,118	1,566,692	3,395,434		3,395,434	(111,202)	3,284,232			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, 2004

Ending: June 30, 2005

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- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(4,371)	2		4
5	Telephone, TV & Radio in Resident Rooms	(5,566)	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	(4,382)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,007)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(35,726)	43		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				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	(1,994)	21		24
25	Fund Raising, Advertising and Promotional	(3,308)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached	(15,279)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (71,633)</b>		<b>\$</b>	<b>30</b>

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 & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(39,569)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (39,569)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (111,202)</b>		<b>37</b>

\*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>			<b>\$</b>		<b>47</b>

Heartland Christian Village

ID# 0038372

Report Period Beginning: July 1, 2004

Ending: June 30, 2005

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1		\$		1
2	Vending	(433)	2	2
3	Activity	337	12	3
4	Exempt Interest Income - Endowment	1,805	32	4
5	Marketing	(16,988)	20	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	<b>Total</b>	(15,279)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Heartland Christian Village

# 0038372 Report Period Beginning:

July 1, 2004

Ending:

June 30, 2005

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,804)	0	0	0	0	0	0	0	0	0	0	(4,804)	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	(5,566)	6,916	0	0	0	0	0	0	0	0	0	1,350	5
6	Maintenance	0	5,891	0	0	0	0	0	0	0	0	0	5,891	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(10,370)</b>	<b>12,807</b>	<b>0</b>	<b>2,437</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	337	0	0	0	0	0	0	0	0	0	0	337	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>337</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>337</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(143,962)	0	0	0	0	0	0	0	0	0	(143,962)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	6,634	0	0	0	0	0	0	0	0	0	6,634	19
20	Fees, Subscriptions & Promotions	(20,296)	0	0	0	0	0	0	0	0	0	0	(20,296)	20
21	Clerical & General Office Expenses	(3,001)	49,686	0	0	0	0	0	0	0	0	0	46,685	21
22	Employee Benefits & Payroll Taxes	0	18,862	0	0	0	0	0	0	0	0	0	18,862	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	3,876	0	0	0	0	0	0	0	0	0	3,876	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	227	0	0	0	0	0	0	0	0	0	227	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(23,297)</b>	<b>(64,677)</b>	<b>0</b>	<b>(87,974)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(33,330)</b>	<b>(51,870)</b>	<b>0</b>	<b>(85,200)</b>	<b>29</b>								

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland Christian Village# 0038372

Report Period Beginning:

July 1, 2004 Ending:June 30, 2005

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	<b>D. Ownership</b>												
30	Depreciation	0	11,726	0	0	0	0	0	0	0	0	0	11,726 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(2,577)	575	0	0	0	0	0	0	0	0	0	(2,002) 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>(2,577)</b>	<b>12,301</b>	<b>0</b>	<b>9,724 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):*	(35,726)	0	0	0	0	0	0	0	0	0	0	(35,726) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(35,726)</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>(35,726) 44</b>
	<b>GRAND TOTAL COST</b>												
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(71,633)</b>	<b>(39,569)</b>	<b>0</b>	<b>(111,202) 45</b>								

**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
<u>See attached schedule.</u>						

**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%	\$ 6,916	\$	6,916	1
2	V	6 Maintenance				5,891		5,891	2
3	V	17 Administration	182,832			38,870		(143,962)	3
4	V	19 Professional Services				6,634		6,634	4
5	V	21 Clerical				49,686		49,686	5
6	V	22 Employee Benefits				18,862		18,862	6
7	V	24 Travel & Seminars				3,876		3,876	7
8	V	26 Insurance				227		227	8
9	V	30 Depreciation				11,726		11,726	9
10	V	32 Interest				575		575	10
11	V								11
12	V								12
13	V								13
14	Total		\$ 182,832			\$ 143,263	\$ *	(39,569)	14

\* 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, 2004      Ending:      June 30, 2005

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	This workpaper is 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, 2004 Ending: ne 30, 2005

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	This workpaper is 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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Heartland Christian Village # 0038372 Report Period Beginning: July 1, 2004 Ending: June 30, 2005

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6		7	8	9	10									
						Name of Lender	Related**					Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
							YES								NO	Original				Balance
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Tax Exempt Bonds		x	Bldg & Equipment		05/01/91	\$ 2,508,000	\$ 1,191,634		0.0725	\$ 92,222	1								
2	Revenue Bonds 1993-A(60%)	x		Bldg & Equipment		01/01/93	1,100,000	815,940		0.0650	53,589	2								
3	Revenue Bonds 1996-A	x		Bldg & Equipment		07/01/96	450,000	378,000		0.0700	26,751	3								
4	Revenue Bonds 1997-A	x		Redeem Debt		01/01/97	720,000	613,680		0.0700	43,411	4								
5												5								
<b>Working Capital</b>																				
6	CHI Bond Fund Payable	x		Working Capital				257,522		0.0850	22,250	6								
7	Revenue Bonds 2001-Y	x		Redeem Debt		10/01/01	1,000,000	990,667		0.0700	69,676	7								
8	Bond Financing Fees										5,976	8								
9	TOTAL Facility Related						\$ 5,778,000	\$ 4,247,443			\$ 313,875	9								
<b>B. Non-Facility Related*</b>																				
10	Revenue Bonds 1993-A(40%)	x		Bldg & Equipment		01/01/93	700,000	543,960		0.0650	35,726	10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$ 700,000	\$ 543,960			\$ 35,726	14								
15	TOTALS (line 9+line14)						\$ 6,478,000	\$ 4,791,403			\$ 349,601	15								

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

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

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

Facility Name & ID Number **Heartland Christian Village**# **0038372** Report Period Beginning: **July 1, 2004** Ending: **June 30, 2005****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		
			\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	n/a
			\$	#VALUE!
3. Under or (over) accrual (line 2 minus line 1).			\$	#VALUE!
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	#VALUE!
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2000	_____	8	
	2001	_____	9	
	2002	_____	10	
	2003	_____	11	
	2004	_____	12	
<b>FOR OHF USE ONLY</b>				
	13	FROM R. E. TAX STATEMENT FOR 2004	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

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

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Heartland Christian Village COUNTY Cumberland

FACILITY IDPH LICENSE NUMBER 0038372

CONTACT PERSON REGARDING THIS REPORT Brenda Lavin

TELEPHONE \_\_\_\_\_ FAX #: (\_\_\_\_) \_\_\_\_\_

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

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	<u>This workpaper is not applicable.</u>	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Facility Name & ID Number Heartland Christian Village# 0038372 Report Period Beginning:July 1, 2004 Ending: June 30, 2005

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,980 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 grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs:

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

## XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	29,980	Various	\$ 41,767	1
2	Home Office Allocation			5,037	2
3	TOTALS	29,980		\$ 46,804	3

Facility Name &amp; ID Number Heartland Christian Village

# 0038372

Report Period Beginning:

July 1, 2004 Ending: June 30, 2005

**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 BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	71	1992	1992	\$ 2,601,099	\$ 65,028	40	\$ 65,028	\$	\$ 829,100	4
5		1995	1995	119,926	2,998	40	2,998		30,979	5
6										6
7										7
8	Home Office Allocation			36,459	1,175		1,175		18,317	8
	Improvement Type**									
9	Carpeting		1992	9,961		5			9,961	9
10	Wallcoverings		1992	8,385		5			8,385	10
11	Wallcoverings		1992	16,128		5			16,128	11
12	Fire Alarm Commtctor		1992	578	29	20	29		370	12
13	Towel Rings		1992	637		10			637	13
14	Rail & Gate Loading		1993	536		10			536	14
15	Door Lock		1993	856		10			856	15
16	Autodoor		1994	908	21	10	21		908	16
17	Electric Work - Fire Alarm		1998	1,335	134	10	134		960	17
18	Smoke Dampers		1998	2,284	228	10	228		1,653	18
19	Water Heater		2000	5,831	583	10	583		3,255	19
20	Expansion Tank		2000	1,126	95	5	95		1,126	20
21	Ceiling Fans (2) Activity		2000	500	50	5	50		500	21
22	Floor Covering-Assisted Living Area		12/18/2001	1,161	232	5	232		831	22
23	Trane A/C Unit		6/11/2002	1,370	137	10	137		422	23
24	Friedrich 14400 BTU PTAC Unit		9/5/2002	699	87	8	87		247	24
25	Carpet - Rooms 102,104,105 & 116		92302	942	188	5	188		533	25
26	Roof-NH Maintenance Garage		12/13/2002	1,500	300	5	300		775	26
27	Carpet - Rooms 110,111 & 113		12/2/2002	922	184	5	184		475	27
28	Water Heater		1/26/2003	3,788	379	10	379		948	28
29	Mixing Valve/Plumbing System		6/18/2003	2,330	233	10	233		485	29
30	Sewer lines		10/13/1992	37,086	927	40	927		11,819	30
31	Patio & Sidewalks		10/13/1992	900	45	20	45		574	31
32	Sign		10/13/1992	6,286		10			6,286	32
33	Landscaping		10/13/1992	21,485	1,074	20	1,074		13,694	33
34	Landscaping		7/3/1995	2,602		5			2,602	34
35	Sidewalk		11/25/1998	1,405		5			1,405	35
36	Flagpole light at entrance		6/17/2003	793	79	10	79		165	36

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

See Page 12A, Line 70 for total

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

STATE OF ILLINOIS

Facility Name & ID Number Heartland Christian Village

# 0038372

Report Period Beginning:

Page 12A  
July 1, 2004 Ending: June 30, 2005

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	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Friedrich 14400 BTU PTAC Unit	7/15/2003	\$ 698	\$ 87	8	\$ 87		\$ 174	37
38	Carpeting - Rooms #101 & 105	7/23/2003	567	113	5	113		226	38
39	Install Exhaust Fan - O2 Room	2/11/2004	532	106	5	106		150	39
40	Friedrich 14400 BTU PTAC Unit	1/29/2004	648	81	8	81		122	40
41	Elemco/Opto Energy Management System	2/16/2004	5,676	568	10	568		805	41
42	Friedrich 14400 BTU PTAC Unit	5/24/2004	701	88	8	88		103	42
43	A/C Unit for Office	6/10/2004	1,400	140	10	140		152	43
44	Blank								44
45	Friedrich 14400 BTU PTAC Unit	7/20/2004	609	76	8	76		76	45
46	Final Pymt Energy Mgmt System	8/20/2004	5,674	520	10	520		520	46
47	Data/Phones - Network Cabling	9/30/2004	18,304	1,525	10	1,525		1,525	47
48	Oak Fire Door	12/1/2004	641	37	10	37		37	48
49	Fire Alarm Accelerator/Relocate Sprinkler	11/22/2004	2,985	199	10	199		199	49
50	Install Dishwasher Vent Fan	12/20/2004	1,052	61	10	61		61	50
51	Install Fire Dampers	3/11/2005	14,750	492	10	492		492	51
52	Kitchen Floor Tile w/Installation	9/1/2004	792	132	5	132		132	52
53	Fire Rated Staircase to Mechanical Room	4/11/2005	5,846	97	5	97		97	53
54	(46) Room Signs w/Braille	4/8/2005	796	40	5	40		40	54
55	New Sidewalk/Extend Patio/Courtyard	9/24/2004	1,646	172	8	172		172	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	TOTAL (lines 4 thru 69)		\$ 2,953,135	\$ 78,740		\$ 78,740		\$ 970,015	70

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

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 238,629	\$ 21,029	\$ 21,029	\$	Various	\$ 159,160	71
72	Current Year Purchases	11,369	2,054	2,054		Various	2,054	72
73	Fully Depreciated Assets	181,068				Various	181,068	73
74	Home Office Allocation	64,531	8,912	8,912			34,380	74
75	TOTALS	\$ 495,597	\$ 31,995	\$ 31,995	\$		\$ 376,662	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	1994 Ford Bus	1994	\$ 42,670	\$	\$	\$	8	\$ 42,670	76
77	Patient Transportation	1993 Chevy Van w/Lift	1996	16,383	511	511		8	16,383	77
78										78
79	Home Office Allocation			7,577	1,639	1,639			2,882	79
80	TOTALS			\$ 66,630	\$ 2,150	\$ 2,150	\$		\$ 61,935	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12L, if applicable)	\$ 3,562,166	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12L, if applicable)	\$ 112,885	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12L, if applicable)	\$ 112,885	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12L, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12L, if applicable)	\$ 1,408,612	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Duplex Land	\$ 41,767	\$	\$	86
87	Duplex Land Improvements	65,202	2,308	31,255	87
88	Duplex Buildings	642,229	17,973	245,379	88
89	Duplex Equipment	16,983	339	15,106	89
90	Carpport	2,445	245	313	90
91	TOTALS	\$ 768,626	\$ 20,865	\$ 292,053	91

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: This workpaper is 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 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			7

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. \_\_\_\_\_ /2006 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2007 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2008 \$ \_\_\_\_\_

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)

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <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. CLASSROOM PORTION:</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 CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist	This	hrs							2
3	Licensed Recreational Therapist	workpaper	hrs							3
4	Licensed Physical Therapist	is not	hrs							4
5	Physician Care	applicable.	visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$		\$	\$		\$	14

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

Facility Name &amp; ID Number Heartland Christian Village

# 0038372

Report Period Beginning: July 1, 2004

Ending: June 30, 2005

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of June 30, 2005 (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	\$ 65,054	\$	1
2 Cash-Patient Deposits	9,897		2
3 Accounts & Short-Term Notes Receivable-Patients (less allowance 20,620 )	469,234		3
4 Supply Inventory (priced at )	14,970		4
5 Short-Term Investments	15,659		5
6 Prepaid Insurance			6
7 Other Prepaid Expenses	4,335		7
8 Accounts Receivable (owners or related parties)			8
9 Other(specify):	1,183		9
10 <b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 580,332	\$	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	3,489,147		14
15 Leasehold Improvements, at Historical Cost	137,405		15
16 Equipment, at Historical Cost	507,101		16
17 Accumulated Depreciation (book methods)	(1,645,086)		17
18 Deferred Charges			18
19 Organization & Pre-Operating Costs			19
20 Accumulated Amortization - Organization & Pre-Operating Costs			20
21 Restricted Funds	121,235		21
22 Other Long-Term Assets (specify):			22
23 Other(specify):	11,370		23
24 <b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,704,706	\$	24
25 <b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,285,038	\$	25

	1	2	
	Operating	After Consolidation*	
<b>C. Current Liabilities</b>			
26 Accounts Payable	\$ 166,636	\$	26
27 Officer's Accounts Payable			27
28 Accounts Payable-Patient Deposits	9,897		28
29 Short-Term Notes Payable			29
30 Accrued Salaries Payable	88,169		30
31 Accrued Taxes Payable (excluding real estate taxes)			31
32 Accrued Real Estate Taxes(Sch.IX-B)			32
33 Accrued Interest Payable	3,600		33
34 Deferred Compensation			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>	\$ 268,302	\$	38
<b>D. Long-Term Liabilities</b>			
39 Long-Term Notes Payable			39
40 Mortgage Payable	1,191,635		40
41 Bonds Payable	3,599,768		41
42 Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>			
43 <b>Deferred Apt. Income</b>	13,717		43
44			44
45 <b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 4,805,120	\$	45
46 <b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,073,422	\$	46
47 <b>TOTAL EQUITY (page 18, line 24)</b>	\$ (1,788,384)	\$	47
48 <b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,285,038	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(1,842,677)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(1,842,677)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>4,293</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>4,293</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>	<b>Affiliate transfer</b>	<b>50,000</b>	<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$ <b>50,000</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(1,788,384)</b>	<b>24</b> *

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

Facility Name &amp; ID Number Heartland Christian Village

# 0038372

Report Period Beginning: July 1, 2004

Ending: June 30, 2005

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,370,180	1
2	Discounts and Allowances for all Levels	(480,167)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 2,890,013</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	369,326	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 369,326</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	12,315	13
14	Non-Patient Meals	4,371	14
15	Telephone, Television and Radio	8,085	15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,520	19
20	Radiology and X-Ray	8,862	20
21	Other Medical Services	1,102	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 41,255</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	43,426	24
25	Interest and Other Investment Income***	4,382	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 47,808</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	Unrealized G(L) on Sale of Equity	(3,935)	28
28a	Residential/Congregate	55,260	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 51,325</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 3,399,727</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	516,763	31
32	Health Care	1,573,303	32
33	General Administration	757,850	33
<b>B. Capital Expense</b>			
34	Ownership	416,857	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	94,904	35
36	Provider Participation Fee	35,757	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 3,395,434</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>4,293</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 4,293</b>	<b>43</b>

\* 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, 2004

Ending:

June 30, 2005

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,673	1,697	\$ 61,991	\$ 36.53	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,726	4,589	105,289	22.94	3
4	Licensed Practical Nurses	19,325	20,221	363,303	17.97	4
5	CNAs & Orderlies	43,726	45,293	468,078	10.33	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,582	3,582	43,581	12.17	8
9	Activity Director					9
10	Activity Assistants	1,779	1,861	17,085	9.18	10
11	Social Service Workers	5,543	5,790	61,848	10.68	11
12	Dietician					12
13	Food Service Supervisor	1,820	1,863	23,789	12.77	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,313	11,576	95,986	8.29	15
16	Dishwashers					16
17	Maintenance Workers	2,561	2,719	42,075	15.47	17
18	Housekeepers	10,882	11,254	95,009	8.44	18
19	Laundry					19
20	Administrator	1,677	1,826	62,558	34.26	20
21	Assistant Administrator					21
22	Other Administrative	1,961	2,134	23,490	11.01	22
23	Office Manager	2,041	2,225	35,115	15.78	23
24	Clerical	389	423	4,921	11.63	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Beauty Shop	1,034	1,041	11,506	11.05	33
34	TOTAL (lines 1 - 33)	113,032	118,094	\$ 1,515,624 *	\$ 12.83	34

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

\*\* See instructions.

## B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	105	\$ 4,267	1.3	35
36	Medical Director	260	7,200	9.3	36
37	Medical Records Consultant	45	2,271	10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	102	2,244	10.3	39
40	Physical Therapy Consultant	1,214	59,744	10A.3	40
41	Occupational Therapy Consultant	976	48,366	10A.3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	421	21,295	10A.3	43
44	Activity Consultant				44
45	Social Service Consultant	70	4,636	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	3,193	\$ 150,023		49

## C. CONTRACT NURSES

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





Facility Name & ID Number Heartland Christian Village# 0038372Report Period Beginning: July 1, 2004Ending: June 30, 2004**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Life Serv. Network - \$1,374
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? n/a
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? n/a
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5-10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 6,698 Line 3.10.2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. n/a
- (9) Are you presently operating under a sublease agreement? z YES z NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES        NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. n/a
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 35,757  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 4,371
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 0
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a
- g. Does the facility transport residents to and from day training? None**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Eck, Schafer & Punke LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. It will be provided upon completion
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

Heartland Christian Village  
Allocation on Benefits

6/30/2002

kdb  
3/20/2006

<u>Payroll Tax</u>	<u>Unemploy Contrib</u>	<u>Worker's Comp</u>	<u>Health Ins</u>	<u>Benefit Percentage</u>	<u>Employee Uniforms</u>	<u>W C Med Expense</u>	<u>Employee Expense</u>	<u>Employee Physicals</u>	
8,647.07	13,273.00	50,525.00	8,640.00		-679.51		9,586.34	3,224.00	
-5.64			5,320.00						
2,895.51			3,700.00				77.64		282,556.12
8,841.17			17,680.00						
6,647.55			5,720.00						
871.42									
77,707.68			49,480.00						
5,164.89			5,240.00						
<u>110,769.65</u>	<u>13,273.00</u>	<u>50,525.00</u>	<u>95,780.00</u>	<u>0.00</u>	<u>-679.51</u>	<u>0.00</u>	<u>9,663.98</u>	<u>3,224.00</u>	<u>282,556.12</u>

Less Benefits: 0.00  
Line 3.22.3 282,556.12